

DTIC FILE COPY

AD-A222 128

A STUDY TO DETERMINE
PRODUCT COSTS FOR CHEMISTRY LABORATORY TESTS
AT DARNALL ARMY COMMUNITY HOSPITAL

A Graduate Research Project
Submitted to the Faculty of
Baylor University
In Partial Fulfillment of the
Requirements for the Degree
of
Master of Health Administration
by
Major Stephen L. Markelz, MS, USA
June 1986

DTIC
ELECTE
JUN 01 1990
S B D
Co

DISTRIBUTION STATEMENT 1

Approved for public release
Distribution Unlimited

REPORT DOCUMENTATION PAGE

Form Approved
OMB No. 0704-0188

1a. REPORT SECURITY CLASSIFICATION N/A		1b. RESTRICTIVE MARKINGS N/A	
2a. SECURITY CLASSIFICATION AUTHORITY N/A		3. DISTRIBUTION/AVAILABILITY OF REPORT Unclassified/Unlimited	
2b. DECLASSIFICATION/DOWNGRADING SCHEDULE N/A			
4. PERFORMING ORGANIZATION REPORT NUMBER(S) 104-89		5. MONITORING ORGANIZATION REPORT NUMBER(S)	
6a. NAME OF PERFORMING ORGANIZATION Darnall Army Comm Hospital	6b. OFFICE SYMBOL (If applicable) N/A	7a. NAME OF MONITORING ORGANIZATION US Army-Baylor University Graduate Program in Health Care Administration	
6c. ADDRESS (City, State, and ZIP Code) Fort Hood, TX		7b. ADDRESS (City, State, and ZIP Code) AHS San Antonio, TX 78234-6100	
8a. NAME OF FUNDING/SPONSORING ORGANIZATION N/A	8b. OFFICE SYMBOL (If applicable) N/A	9. PROCUREMENT INSTRUMENT IDENTIFICATION NUMBER N/A	
8c. ADDRESS (City, State, and ZIP Code) N/A		10. SOURCE OF FUNDING NUMBERS	
		PROGRAM ELEMENT NO.	PROJECT NO.
		TASK NO.	WORK UNIT ACCESSION NO.
11. TITLE (Include Security Classification) A STUDY TO DETERMINE PRODUCT COSTS FOR CHEMISTRY LABORATORY TESTS AT DARNALL ARMY COMMUNITY HOSPITAL			
12. PERSONAL AUTHOR(S) MARKELZ, STEPHEN L.			
13a. TYPE OF REPORT FINAL	13b. TIME COVERED FROM 7/85 TO 7/86	14. DATE OF REPORT (Year, Month, Day) 86/6	15. PAGE COUNT 124
16. SUPPLEMENTARY NOTATION Theses, Costs, Chemical, Laboratories, TABLES (DATA) (Tr)			
17. COSATI CODES		18. SUBJECT TERMS (Continue on reverse if necessary and identify by block number)	
FIELD	GROUP	SUB-GROUP	
		Prospective Payment Systems (PPS), Health Care Unit (HCU), Diagnostic Related Group (DRG), Health Maintenance Organiza- tions (HMO), Medical Expense & Performance Reporting Sys. (MEPR)	
19. ABSTRACT (Continue on reverse if necessary and identify by block number) This study was done at Darnall Army Community Hospital to demonstrate a method to determine product costs for chemistry laboratory tests. The method used within the study could be used for other ancillary service areas in an effort to more accurately determine the laboratory component of the cost of individual patient care,			
20. DISTRIBUTION/AVAILABILITY OF ABSTRACT <input checked="" type="checkbox"/> UNCLASSIFIED/UNLIMITED <input type="checkbox"/> SAME AS RPT. <input type="checkbox"/> DTIC USERS		21. ABSTRACT SECURITY CLASSIFICATION N/A	
22a. NAME OF RESPONSIBLE INDIVIDUAL Major Leahy		22b. TELEPHONE (Include Area Code) (512) 221-2345/6345	22c. OFFICE SYMBOL

ACKNOWLEDGEMENTS

This paper represents the product of extensive thought and many individuals have influenced its development.

I would like to thank Colonel William B. York, Jr. for his common sense approach to management information and Lieutenant Colonel Robert Moore for giving me the tools required to write this discussion. I would be remiss if I did not thank Mr. Richard Weckel for his invaluable assistance in collecting the data which forms the basis of this report.

The patience, guidance, and confidence of Colonel Johnny L. Conner were especially helpful as he served as my preceptor for the residency year.

Finally, I would like to acknowledge my wife Judith and my sons, Brian and David. Their exquisite patience and understanding of the seemingly endless hours made it all possible.

TABLE OF CONTENTS

ACKNOWLEDGEMENTS..... ii

LIST OF TABLES..... iv

Chapter

I.	INTRODUCTION.....	1
	Conditions Which Prompted the Study.....	1
	Problem Statement.....	1
	Objectives.....	4
	Criteria.....	4
	Assumptions.....	5
	Limitations.....	5
	Review of the Literature.....	6
	Research Methodology.....	9
II.	DISCUSSION.....	23
	General.....	23
	Analysis of Results.....	23
	Problems Encountered.....	26
	Implications for Management	30
III.	CONCLUSIONS AND RECOMMENDATIONS.....	33
	Conclusions.....	33
	Recommendations.....	33

Appendix

- A. DEFINITIONS
- B. BASIS OF ALLOCATION
- C. DATA SOURCES
- D. CALCULATIONS

BIBLIOGRAPHY



Accession For	
NTIS GRA&I	<input checked="" type="checkbox"/>
DTIC TAB	<input type="checkbox"/>
Unannounced	<input type="checkbox"/>
Justification_____	
By_____	
Distribution/_____	
Availability Codes	
Dist	Avail and/or Special
A-1	

ILLUSTRATIONS

figures

1. Multiple uses, views and attributes of cost.....	2
2. Control of efficiency and effectiveness.....	4
3. Overview of case mix cost accounting process.....	9
4. Workcenter organization.....	14
5. DuPont automated chemistry analyzer tests.....	16
6. Financial information systems.....	27
7. Actual versus desired levels of detail for product costing.....	28

CHAPTER I

INTRODUCTION

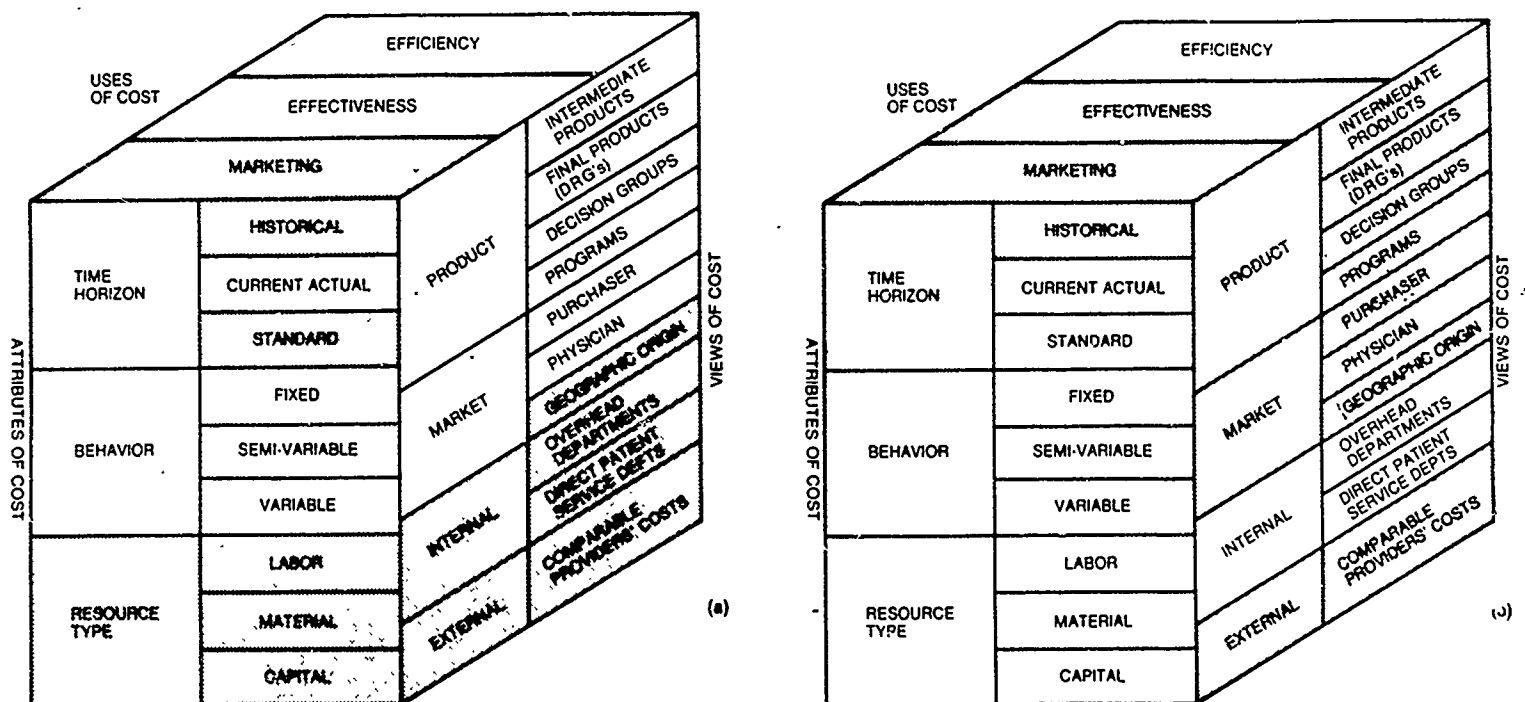
Conditions which prompted the study.

The hospital industry is furiously redefining itself. Competition within the industry has sent hospitals into home care and hotel management, into billboard writing and advertising. One of the strongest forces acting on our hospitals is the reimbursement mechanism. In addition to Medicare, other Prospective Payment Systems (PPS) are beginning to appear.¹ As more and more care is reimbursed at fixed rates, there is greater pressure to provide care within the boundaries of defined resource constraints. Cost-based reimbursement is on the wane.

This has resulted in the development of a new approach to the concept of cost analysis. The usefulness of simple aggregate compilation and percentage of cost by type of insurer is diminished in favor of segmented accounting along product lines. The determination of what constitutes the hospital product and its different product lines is part of the industry redefinition process. When a manager speaks of product costs, the financial analyst responds by asking what kind of product, type of cost, and planned uses for the information. Hospital financial managers must "avoid committing to a single-dimensional view of cost."² The diagram at figure 1 portrays the complex nature of approaching cost information.

If one accepts the organizational notion of the hospital as a matrix organization³, it would follow that a matrix-based

Figure 1. Multiple uses, views and attributes of cost



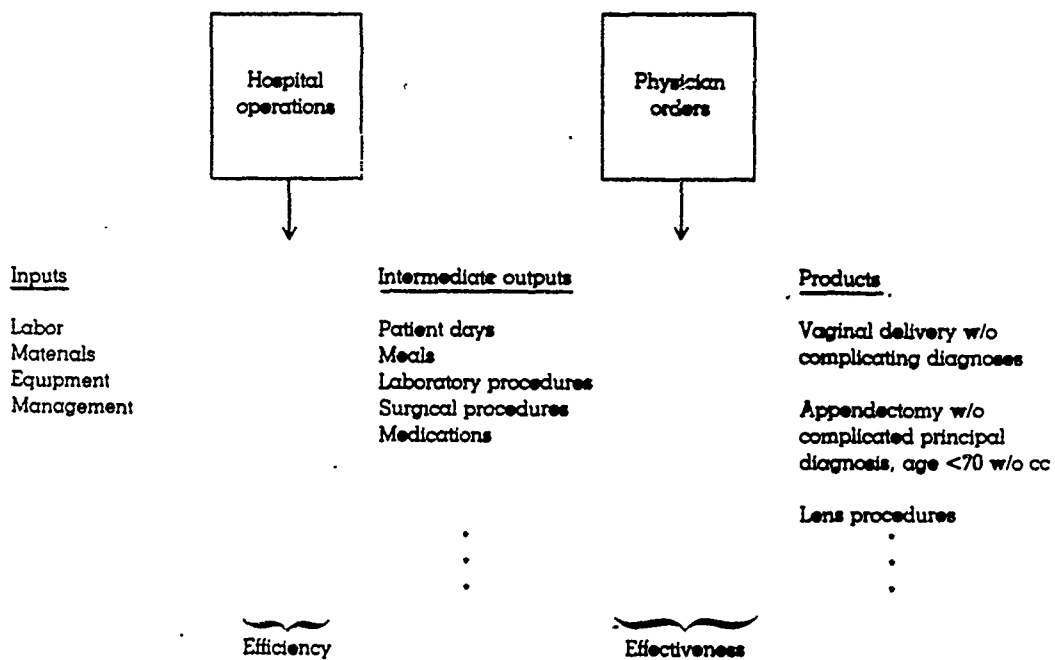
The Cost Cube: multiple uses require multiple views and attributes. (a) Analysis of contribution margin for Medicare cases, by product line/physician. Use: efficiency and effectiveness (to identify profitable or unprofitable DRGs and/or physicians); Views: product (down to units of service) and market (purchaser and physician); Attributes: current actual costs, recognizing variability. (b) Monitoring departmental performance. Use: efficiency, View: internal (by department); Attributes: current actual versus standard, recognizing variability, costs are by resource type.

control system which integrates the physicians into the formal management structure of the hospital would have the greatest likelihood of success.⁴ Young and Saltzman describe a matrix-based control system with four principle features: a redesigned cost accounting system, a realignment of management responsibilities, a variance based reporting system, and a system of peer monitoring and sanctions. Under this system, providing the appropriate cost information to the responsible individual, who is answerable for cost behavior will promote systematic reductions in the expense base of the institution. In this scenario the responsible individual would not always be the Administrator. According to Vancil's fundamental management control criteria,⁵ the measures used by top management to judge performance should be appropriate to the level of control exercised. And physicians have control over the effectiveness of hospitals, while the administrators have control over its efficiency. Figure 2 portrays this relationship of control to the nature of the hospital products.⁶

While there are other reasons to desire product cost information, such as competitive bidding, marketing, planning, and budgeting, the element of control in order to simultaneously maintain profitability and quality is foremost.

The military health care delivery system is not immune to the shifting financial sands. While not as abrupt as the private sector struggles with the Prospective Payment System, the Department of Defense is poised to shift to a specialty specific method of reimbursement for both inpatient and outpatient care. This new method, termed the Health Care Unit

Figure 2. Control of efficiency and effectiveness



(HCU), for the first time will permit the determination of differential earnings by various specialties.⁷ This may be anticipated to create pressure to manage resources in entirely new ways. Many see the HCU as merely an interim step on the way to diagnosis specific reimbursement formats for both inpatient and outpatient services.

Hence, it follows that Department of Defense facilities will likewise not be immune to the changes in information requirements. One of the essential issues surrounding both capitation and Diagnostic Related Group (DRG) reimbursement is the question of modifying provider use of ancillary services in order to achieve quality health care at the lowest cost.

As the financial face of health care delivery in America is changing, health care information systems must keep pace. Health care planners on the one hand say they are most interested in receiving fixed and variable costs broken out by product lines, yet are the most disappointed because of the unavailability of this kind of data.⁸ There is no single reason for this shift in information requirements, because it is tied to the multiple issues of reimbursement, pricing, marketing, planning, and investing. The only way to intelligently bid for contracts with Health Maintenance Organizations (HMO's) and other prepaid plans, or whether to expand, shrink, cut, or make or buy product lines is to have product cost and profitability data available. An administrator must know whether the medical staff is managing cases within budget using a mechanism to monitor expenditures against individual admissions.

Problem Statement.

This study will demonstrate a method to determine product costs for chemistry laboratroy tests. (Using the typology of products in Figure 2, chemistry tests may be considered intermediate products or final products, depending on whether the laboratory is marketing tests separately outside the hospital, e.g., under a Veterans Administration sharing agreement.) This method may be applied to other ancillary service areas in an effort to more accurately determine the laboratory component of the cost of individual patient care.

Objectives

Four objectives comprise the design of the study: to determine the comprehensive cost of performing chemistry tests in the central laboratory of the Darnall Army Community Hospital; to identify the direct and indirect components of the cost of performing chemistry tests; to develop a method to assign all indirect cost components to tests performed; and, to recommend changes in approach and methods used in the present accounting and record keeping systems.

Criteria

In order to be compatible with the present Medical Expense and Performance Reporting System (MEPR, formerly Uniform Chart of Accounts (UCA)), the chemistry test product cost will result in a single unit cost made up of the aggregate of direct and indirect costs. The general cost finding method of Krieg et al.⁹ will serve as the model for the basic approach.

The chemistry test products will be defined as those

orderable test procedures which are recorded on the College of American Pathologists Workload Recording System.¹⁰ Each can be ordered by health care practitioners. Recorded workload will therefore be regarded as either test procedures or non-test procedures, and all non-test procedures will be either incorporated into appropriate test procedures or considered as an indirect element of expense.

Assumptions.

For the purposes of this study, it is assumed that adequate records are on hand to formulate sufficient cost information, and that the available records accurately reflect actual work practices.

Limitations.

The hospital does not possess an automated laboratory information system to capture or report laboratory procedures, workload, or cost information. Cost information collected and computed will be gathered from multiple sources and computed on a personal computer using Lotus 1-2-3 (trademark). For this reason, the study is limited to only the chemistry laboratory. The methods discussed are applicable to other workcenters within the pathology laboratory, with the exception of microbiology. The problem of product definition is much more difficult in microbiology, because the workload recording system counts individual steps required to perform studies, rather than the studies themselves.

Some of the distinct tests which are performed on a single instrument in the chemistry laboratory are not accumulated on the workload reports as separate tests. Instead, they are combined

as a single type of test performed on that machine. This has the effect of decreasing the distinction between tests that are significantly different in product cost. This is a severe limitation, because most chemistry laboratories can produce an analyte result using several different instruments, each of which may have a different unit cost. The ability to differentiate between a glucose determination done for \$0.50 and one for \$5.00 is lost because of this type of workload recording.

Because existing supply records are used in this study for purposes for which they were not originally designed, it is recognized that the method for determining the customer workcenter for consumable supply purchases will not be error free.

Review of the Literature

The various methods by which the concept of cost can be allocated against an intermediate to achieve the information to insert in the Detailed Cost per Unit of Service shown in figure 3 are as variable as the number of hospitals. Consultants are recommending that the level of detail incorporated be appropriate to the user needs, with the caveat that the simpler the method, the less accurate the result.¹² Some hospitals include replacement cost in their capital expenses, while others do not.

There is evidence that furnishing cost information is useful in modifying physician ordering habits, in which case the marginal test cost, reflecting savings by reducing test volume would be the most accurate way to portray cost information.¹³

The inherent difficulty with determining marginal cost is the

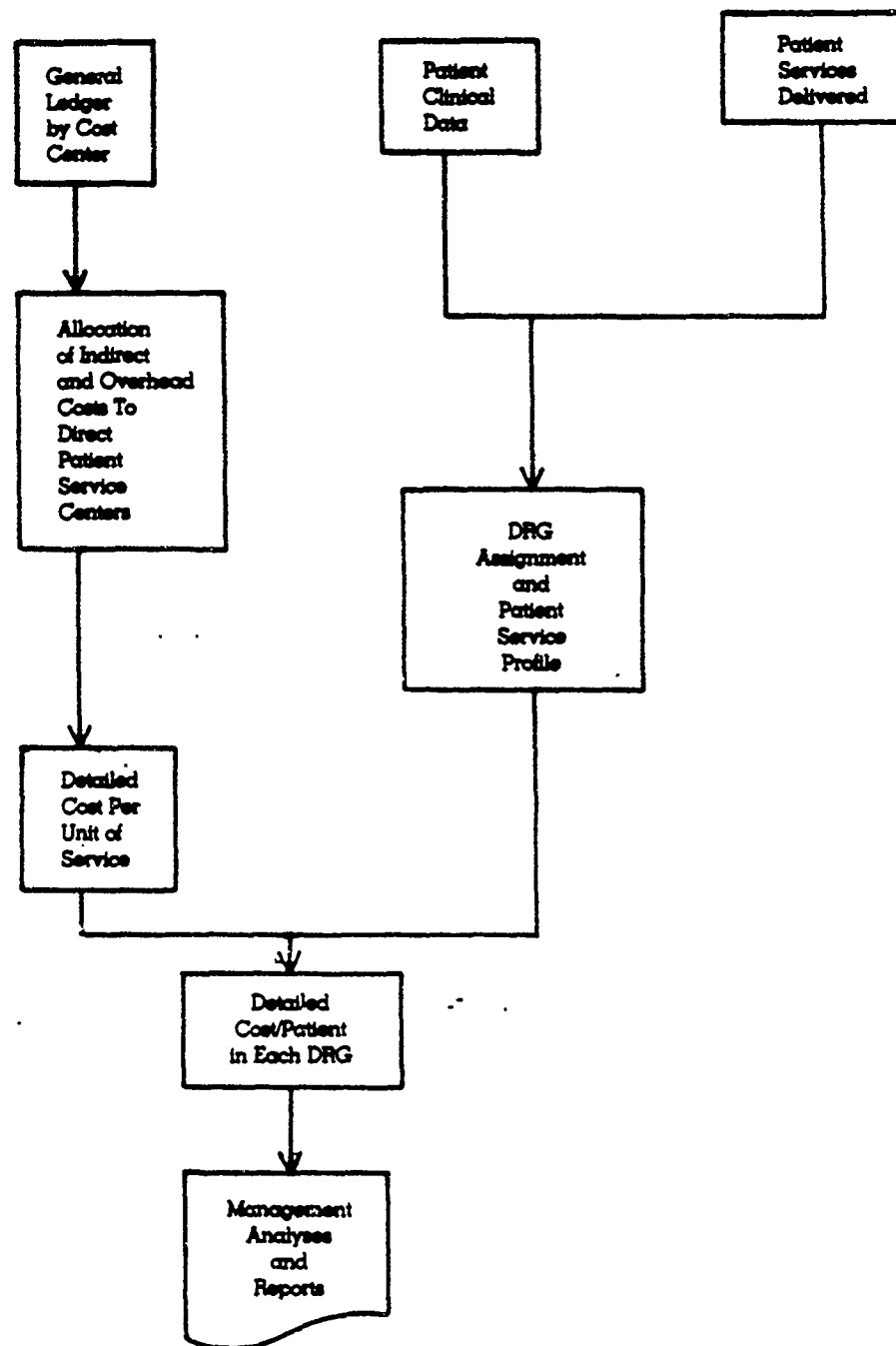


Figure 3 Overview of case mix cost accounting process.

problem of separating fixed, variable, and semi-variable costs. Because of the complex nature of laboratories, the semi-variable nature of personnel costs can be difficult to predict based on changes in workload and test mix. Finkelstein has approached this problem by targeting different levels of test utilization and predicting corresponding costs.¹⁴

Under cost-based reimbursement mechanisms, the usual practice is to allocate all departmental costs to specific tests based on a formula, relative value units or CAP work units.¹⁵ None of these generally bears a close relationship to actual costs of performing procedures. Relative value units, depending upon their origin, are most closely related to fee schedules¹⁶ or are the result of a composite expert opinion of relative resource utilization. The Medicare Cost Report and the Department of Defense Uniform Chart of Accounts use these allocation methods. The UCA technique of using CAP weighted workunit values to allocate pathology costs to patient care areas is approximate at best. Since the target accuracy of the method is only 25%, the system has little difficulty meeting its internal standard.¹⁷

The British standard method requires detailed time studies and questionnaires on consumption of materials in order to determine direct costs.¹⁸ It does not incorporate overhead expenses, and features a seven year replacement time frame for equipment. Subsequent British authors¹⁹ have suggested including overhead and lengthening the equipment life expectancy.

Broughton and Woodford have proposed an excellent two part cost determination method which is particularly useful for fee

setting.²⁰ They describe a method of identifying direct costs per test, those which can be described as required to perform the actual tests, and indirect costs per request, those other costs which are related to the overhead of providing the laboratory service. This results in an additive computation for each patient service composed of the direct cost of the test, plus the indirect cost of the request, which may include more than one test. This method has the inherent limitation that it requires much more complicated workload accounting methods than are currently employed by most laboratories, since most do not record numbers of requests.

Two other general approaches are used to assess test costs. Some authors measure actual costs of labor and materials required to perform individual tests or batches of tests, and then add factors to compensate for non-productive labor, wasted material and overhead.²¹ This method does not allow for workcenter efficiency differences, nor does it necessarily guarantee that the sum of all unit costs will equal operating expenses. It does have the advantage of speed of calculation.

The method selected for this study measures aggregate costs for labor, material, and equipment that are required to perform tests. Expenses that cannot be identified with individual tests are allocated between workcenters, when a service is shared, and within the workcenter, when there is no sharing of services.²² Although the CAP workload recording system is based on time study values, man-minutes of technician time,²³ Krieg measures actual elapsed time required to perform procedures, using a worksheet

similar to that prescribed by the College of American Pathologists.

Research Methodology

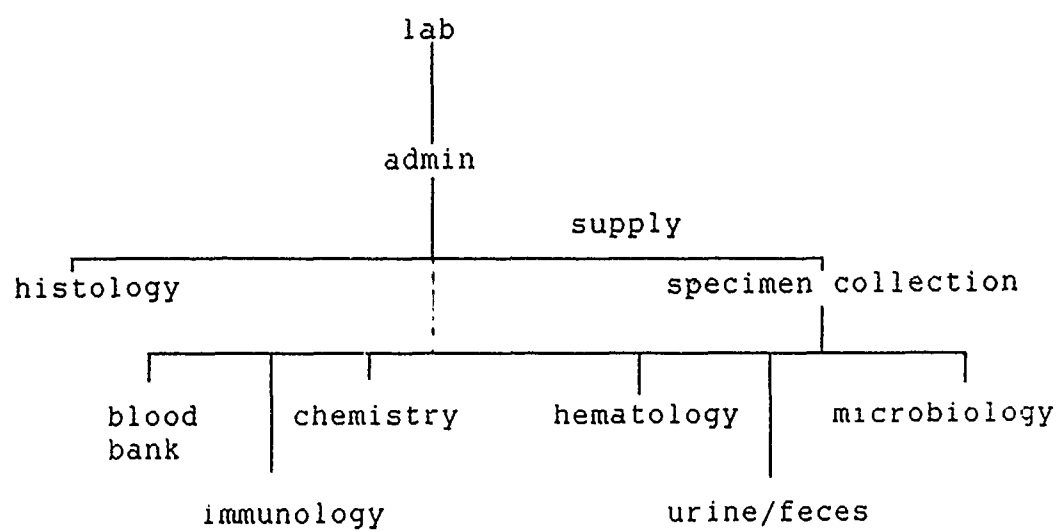
The general approach used here is modeled after Krieg et al. While his method describes costs for an entire department, this study will focus only on clinical chemistry. Rather than counting the individual items and products required to perform tests, this approach examines the aggregate resources used to produce output over a period of time. Six months is used as the time period for collecting workload, labor and material information. The last six months of FY 1985 were used for this purpose, since complete information for that period was available at the beginning of this project. Six requirements were necessary to complete the study: 1.) acquire data defining the tests and test counts; 2.) identify material costs, and allocate them to each test; 3.) identify overhead costs associated with the chemistry laboratory, and allocate those costs to each of the tests; 4.) identify and allocate equipment and maintenance costs; 5.) determine appropriate labor costs for each test; and, 6. calculate individual cost per test. The individual cost per test is calculated as the sum of the direct personnel, material, and equipment costs and the indirect personnel, material, equipment, and overhead costs.

You need beginning and ending inventory to accurately know materials costs.

Organization. Krieg uses a complicated "workstation tree" to show the inter-relationships of personnel and materials allocations. This approach was not considered necessary because of the size and scope of the laboratory. Figure 4 depicts the workcenters within the department. Indirect costs incurred by

workcenters are allocated to the activities beneath them on the diagram. Evening, night and weekend shifts are not shown on the workcenter organization, since they use the same equipment and supplies as the day shift personnel. The primary difference between shifts is in labor costs.

Figure 4. Workcenter organization



Product definition. Chase and Aquilano define a product as "the output from a productive system offered for sale or otherwise made available to some consumer."²⁴ The chemistry laboratory product is defined as the test procedures which are recorded on the College of American Pathologists Workload Recording System, used by the department. As noted earlier, this posed some problems. Because the system was used solely for staffing purposes, many test procedures whose time values were identical were grouped together, e.g. all of the Dupont (trademark) automated chemistry analyzer tests were listed under the single heading of albumin. Figure 5 shows a list of the actual procedures which are performed on this instrument. The materials for these different tests are not all priced the same. However, those differences will not be reflected in this study. A similar situation was encountered with the Abbott (trademark) therapeutic drug monitoring instrument, which is listed as only gentamycin and the Abbott (trademark) Astra instrument which is only shown as glucose.

Workload. Workload data was taken from the College of American Pathologists Workload Recording system for the months April through September 1985. Two sources of workload data are actually available, the CAP workload report and the hospital Uniform Chart of Accounts (Monthly Pathology Management Summary). The CAP report was used as a source document, since the UCA document is edited to produce the input for the CAP. In addition to the detailed workload by procedure for chemistry, workload was also collected for the other workcenters within the department for use in apportioning indirect expenses.

Figure 5. Dupont automated chemistry analyzer tests

calcium	bilirubin
magnesium	salicylic acid
amylase	total protein
total bilirubin	lactic acid
creatine kinase	pseudocholinesterase
lactate dehydrogenase	glutamyl transferase
alkaline phosphatase	iron
alcohol	cholesterol
albumin	phosphate
ammonia	acid phosphatase
uric acid	triglycerides
glutamic pyruvic transaminase	
glutamic-oxaloacetic transaminase	

Because the evening, night, and weekend shifts were not considered separate workcenters, it was necessary to incorporate that workload into the appropriate workcenters. This was done by counting a one month sample of the actual procedures done within each workcenter by the respective shifts. This information is then used in the apportioning of indirect costs.

As previously noted, the CAP workload reporting system also included non-test procedures. These could not be considered as products, rather, they are steps associated with doing actual tests. The 1978 Krieg study did not face this problem, because the counting of non-test procedures was not begun until 1981. To resolve this problem, information from the chief technologist was obtained in order to assign the time counted for doing these non-test procedures against the actual tests they were used to produce. This resulted in the calculation of a modified CAP weighted value for some of the tests. This was then used to assign labor costs more accurately.

Overhead. Annual overhead costs were obtained from the UCA stepdown of "BASOPS" functions. This figure includes building and construction costs as well as utility costs. The standard figures contain biomedical equipment repair costs. However, these were subtracted, since equipment specific repair figures were available. All overhead costs were apportioned using proportion of workload procedures.

Consumable supplies. Cost figures for consumable supplies were taken from two sources, the informal document register of local purchase requests, and the Customer Reorder List. Actual

prices from the hospital cost detail report (STANFINS) were compared against these informal records. All items were categorized by workcenter, and all chemistry items were associated with specific tests or equipment. Subtotals by test or equipment were calculated and assigned against the product list. Those which could not be associated with specific tests, e.g., controls and general supplies, were allocated on the basis of numbers of tests.

Equipment and maintenance. Data on capital equipment used in the department was obtained from the Army Medical Department Property Accounting System hand receipts and maintenance records. Annual capital costs were assessed based on the acquisition cost and a ten year life expectancy. Equipment costs were assessed for all accountable items regardless of dollar value. Information obtained from the chief technologist was used to assign individual equipment to test procedures. Workcenter equipment which could not be assigned to specific tests was allocated on the basis of tests performed.

Similarly, annual maintenance costs were taken from the actual expenditure records for labor and parts maintained by the medical maintenance branch of the logistics division. This was used instead of the medical maintenance cost which had been incorporated in the UCA step-down of BASOPS overhead. In this manner the costs were charged to the tests for which they were required. Annual costs were halved to obtain six month totals. These were incorporated into the summary of direct costs.

Labor. Staffing patterns for the chemistry workcenter were obtained from the chief technologist. Since the department employs a policy of rotating technical staff, average salaries taken from the UCA Expense Distribution report were used to compute labor costs. With the exception of half of the supervisor's time, all workcenter personnel time was counted to determine direct costs. Each test was categorized by the average pay of the personnel performing the test. This was done for all shifts, since the staffing is radically different depending upon the shift. A distinction was not made between the different grades of the staff of the routine day shift, since any of the technical staff, regardless of grade might be performing any test procedure. The labor cost for a given test was computed as:

$$\text{COST} = \frac{6 \text{ MO AVG SALARY}}{\text{FOR SHIFT}} \times \frac{\text{WEIGHTED UNITS}}{\text{TOTAL WEIGHTED UNITS}}$$

The six month total labor cost was incorporated into the direct cost summary as a component of the aggregate direct costs. No attempt was made to differentiate the labor cost of performing a given procedure during different shifts. Although, this could be done using the same data.

Indirect labor costs were calculated by spreading the remainder of the supervisor salary and the chemistry share of the administrative and pathologists time among the workcenter tests using proportion of weighted workload as an allocation factor. The UCA Expense Distribution report was useful for this purpose, because the report reflects the percentage of administrative and pathologist time attributable to the clinical pathology workcenters. The administrative portion represents the

department wide supervision, receptionist and clerical support,
and the specimen procurement activity.

FOOTNOTES

¹"Philly Spawns 'Son of DRG's'," Hospitals, 5 May 1986, p. 46

²James M. McSweeney, et al., "Cost Accounting Strategies Under Prospective Payment System," Topics in Health Care Financing 11 (1985):28

³Duncan Neuhauser, "The Hospital as a Matrix Organization," Hospital Administration 17 (1972):8

⁴D.W. Young, and R.B. Saltzman, "Prospective Reimbursement and the Hospital Power Equilibrium: A Matrix-based Management Control System," Inquiry 20 (1983):20

⁵Richard F. Vancil, "What Kind of Management Control Do You Need?" Harvard Business Review 51 (March-April 1973):75

⁶Robert B. Fetter, and Jean L. Freeman, "Diagnosis Related Groups: Product Line Management within Hospitals," Academy of Management Review 11 (1986):42

⁷Office of the Assistant Secretary of Defense (Health Affairs), Department of Defense Uniform Chart of Accounts for Fixed Military Medical and Dental Treatment Facilities. DoD 6010.10-M, 1979

⁸"Will Planning/MIS Misfit Cripple Us?" Hospitals 60 (April 1986):50

⁹Arthur F. Krieg, et al., "An Approach to Cost Analysis of Clinical Laboratory Services," American Journal of Clinical Pathology 69 (1978):525

¹⁰College of American Pathologists, Manual for Laboratory Workload Recording Method (Skokie, IL: College of American Pathologists, 1986), p.3

¹¹Fetter and Freeman, "Diagnosis Related Groups," p. 52

¹²Truman Esmond, and Gayle Batchelor, "Measuring and Monitoring the Quality and Cost of the Hospital Product," Presentation to the American College of Health Care Executives, Chicago, IL, February 1986

¹³David I. Cohen, et al., "Does Cost Information Availability Reduce Physician Test Usage?" Medical Care 20 (1982):286

¹⁴Stan N. Finkelstein, "An Approach to Studying the Cost Behavior of Changing Utilization of a Hospital Laboratory," Human Pathology 11 (Sept 1980):435

¹⁵Krieg et al., "Cost Analysis," p. 527

¹⁶California University of San Francisco School of Medicine, The California Relative Value Studies and Costs of Physician Office Visits (1969): Two Studies, (Springfield, VA: US Dept of Commerce, National Technical Information Service, 1976) p.7

¹⁷Office of the Assistant Secretary of Defense (Health Affairs), Medical Expense and Performance Reporting System for Fixed Military Medical and Dental Treatment Facilities. DoD 6010.13-M, 1986.

¹⁸Cooper and Lybrand and Assoc. Ltd., Procedure for Determining Test Costs in Pathology Laboratories, (London: Department of Health and Social Security, 1976)

¹⁹J.A. Stillwell, "Costs of a Clinical Chemistry Laboratory," Journal of Clinical Pathology 34 (1981):589

²⁰PMG Broughton, and T.C. Hogan, "A New Approach to the Costing of Clinical Laboratory Tests," Annals of Clinical Biochemistry 18 (1981):330

²¹M.J. Muzzillo, "How to Monitor Lab Costs," Medical Laboratory Observer 8 (Jan 1976):41

²²Krieg et al., "Cost Analysis," p. 530

²³College of American Pathologists, Manual p.193

²⁴R.B. Chase and N.J. Aquilano, Production and Operations Management (Homewood, IL :Irwin, 1977), p.24

CHAPTER 2

DISCUSSION

General

The results of the detailed calculations following the methods detailed above are shown in Appendix D in the same general order as the methodology. This exercise was undertaken to demonstrate a method which could be applied to the entire department of pathology and other ancillary services. Broughton and Woodford¹ point out that isolated costing of one area of work is usually unsatisfactory, because the results cannot be cross-checked against the total expenditure.

This is certainly true in this instance, emphasizing the importance of costing all tests for the department. Before this is undertaken as a routine matter, a number of changes in accounting and general record keeping are necessary. These are addressed in the following chapter.

This aggregate approach has the advantage of taking into account the indirect costs that are not normally part of our thought process about costs.

Analysis of the Results.

There is a temptation to look at the costs shown on page D-64 from a relative rather than an absolute perspective. When

test A costs more than test B, that does not necessarily mean that the department spends more on test A than test B: Volume often reduces the per test cost, while driving the aggregate cost up. This is the inherent disadvantage of using unit costing for decision making. Broughton and Woodford make this point most strongly when they point out that the cheap tests generated on the multichannel analyzers, such as the Technicon (trademark) SMA II, actually stimulate demand to such an extent that "total expenditure rises until it consumes a major part of the budget,"² (\$ 78,377.73, in this case). Conversely, the low volume tests tend to have a very high individual cost. There are several examples on page D-64 of tests which are offered, yet no procedures were performed. Hence, while the aggregate cost is relatively low, the test appears quite expensive. In some instances these reflect the availability of backup equipment to perform tests which are normally available as part of multichannel equipment, e.g. bilirubin. It is, therefore, most important to examine both the per test cost and the aggregate cost when evaluating relative cost.

The method used to derive labor costs deserves some discussion. The figures obtained from the UCA Expense Distribution report reflect total compensation to both civilian and military employees. This includes paid fringe benefits and some arbitrary values of priveleges and discounts, and not solely salary expenses.

It is important to note that the method used to compute labor cost is not predictive. It does not take the number of

minutes required to do a test and multiply the salary rate per minute. This is possible using the CAP weighted workunits. However, because the time required to perform laboratory work is dependent on volume as well as the nature of the test, the resultant cost may exceed the actual expenditure. Broughton and Hogan could not identify a simple method for adjusting unit values for different workloads.³ (This is one explanation for the observed economies of scale in laboratories.) Griffith maintains that trying to predict labor time using the CAP weighted values "probably leads to overstaffing the laboratory by a third to a half."⁴ Therefore, the total weighted value for each test is only used to prorate the average salary expended against individual tests. There is no consideration of non-productive time in this determination for this reason.

One matter of interest was the question of the relationship of actual cost figures to the CAP weighted values. The DoD Medical Expense Reporting System (MEPR, formerly UCA) apportions pathology expenses to the various customer areas of the hospital on the basis of percent of weighted CAP workunits performed for respective customer areas.⁵ This presumes that there is at least a relationship between cost and the relative CAP units, which are actually expressed in terms of man-minutes. The graph on page D-65 plots cost versus weighted units. At a .05 level of significance, there is no significant relationship between the two parameters (linear regression for the non-zero values, $t=2.04$, $p=.052$, $df = 25$). It would appear from this data that the CAP weighted value is not a very good estimate of relative cost. This is not unexpected, since it has been observed

elsewhere that military laboratories achieve significant economies of scale.

Problems encountered. Apportionment is always inferior to direct association of costs with procedures. The essential management question becomes whether the expense required to obtain the information is worth the return on investment. Figure 6 illustrates some of the information systems which are available within the department. The organization and structure of these systems are not consistent with the objective of deriving product cost information. Figure 7 depicts the actual and desired levels of detailed information required for costing. The greatest difficulty was the time consuming nature of the data collection. This was due to the lack of detail and differing levels of accounting and coordination between the various information systems supporting the department.

Supply purchase official records are the cost detail reports generated by STANFINS (Standard Financial System, equivalent to a general ledger). For the purposes of this system, the department is divided into four accounts (account processing codes), clinical pathology, anatomic pathology, administration and blood bank. These documents reflect the initial commitment of funds and the final expenditures arranged by type of item (element of expense). It is not possible to determine the workcenter for which items are purchased using this document, although the figures are the most accurate listing of expenses. Manual informal departmental records, the document register and the customer reorder list, contained the workcenter information on

Figure 6. Financial Information Systems

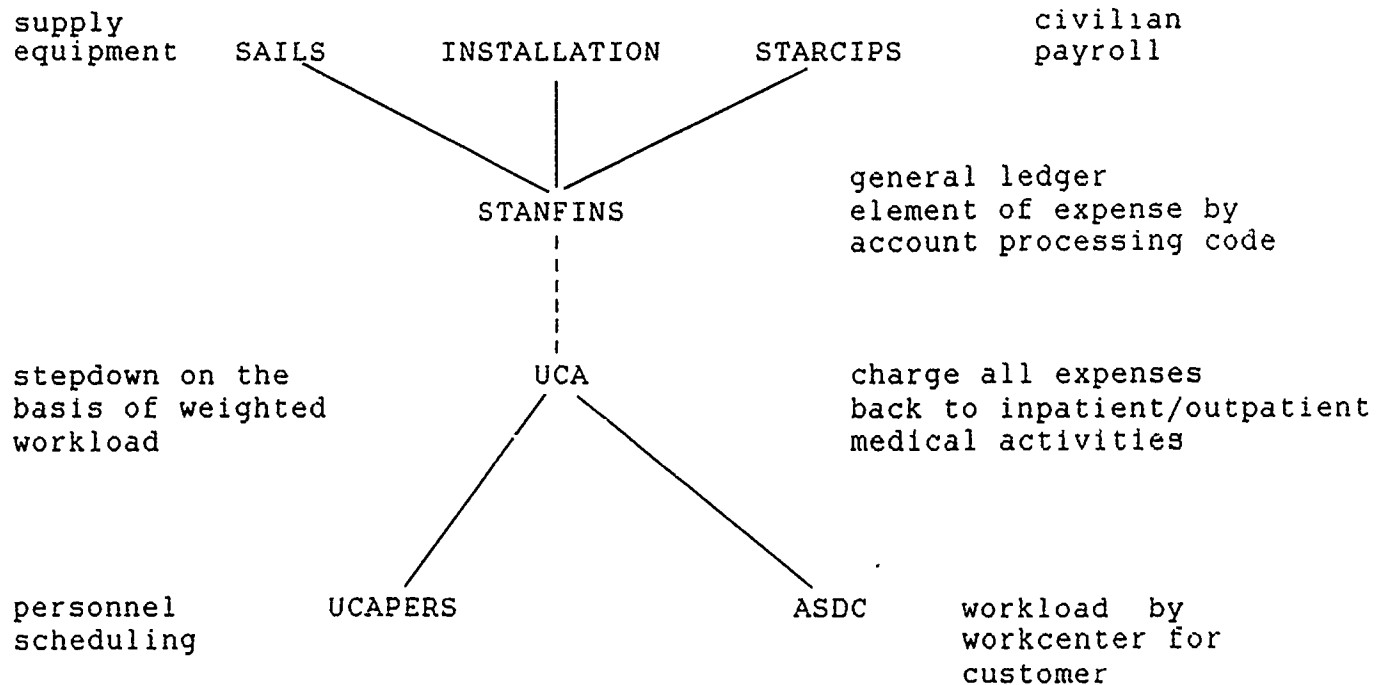
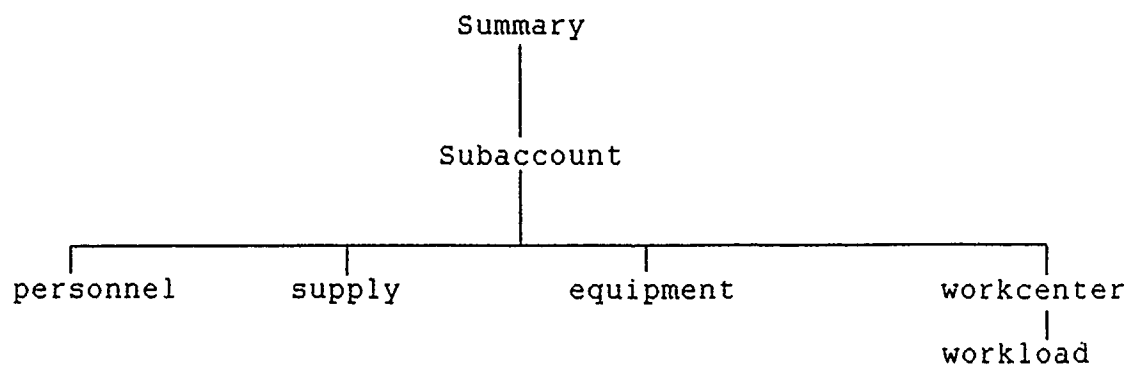
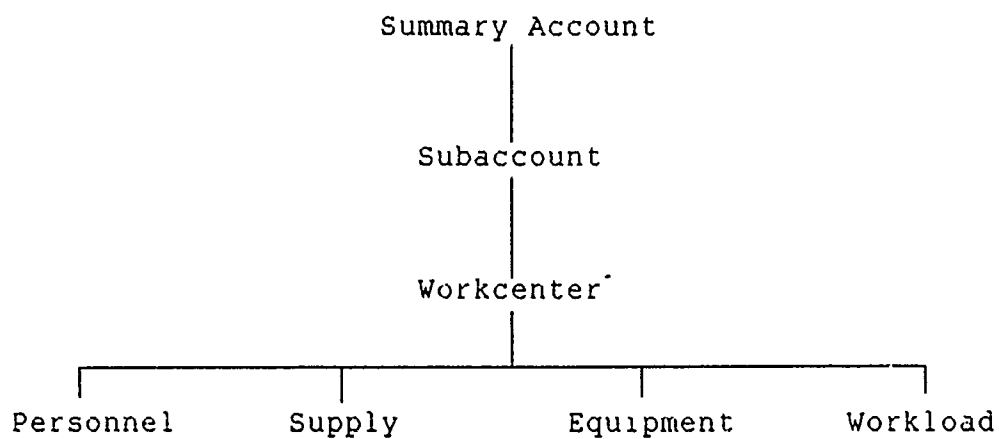


Figure 7. Accounting Structure

ACTUAL



DESIRED



each purchase.. This data was entered into Lotus files, sorted, and subtotaled in order to obtain the data shown on pages D-12 to D-39.

Equipment cost information , retrieved from the AMEDDPAS records, were all listed under a single account. In order to determine which workcenter used different items of equipment, handwritten annotations were consulted and summarized in Lotus files. A similar problem was encountered in evaluating labor costs. The lowest level of detail available in the UCA and UCAPERS reports were the subaccounts of clinical pathology, anatomic pathology, administration and blood bank. The personnel staffing and authorization document is organized into workcenters, yet, all of the accounting documents reflect a different level of detail. Staffing information was obtained from a master planning board in the office of the laboratory manager.

The only records which presented data by workcenters were the CAP workload records. Work performed by the second, third, and weekend shifts was readily identified and was easily associated with the appropriate workcenters. As previously noted, significant detail on individual tests performed on multi-channel and automated equipment was unavailable. Invoice data was available which would have matched the supply costs for these tests with actual workload figures. Without the workload figures for the specific tests, this was not possible.

Implications for Management

Matrix based control. "True cost savings result when reductions occur in fixed costs such as capital outlay for equipment, variable costs such as supplies necessary for repeated procedures, labor time required to provide a service ... or a combination of all three." ⁷ These are long term savings which can be achieved by administrative policy changes, decreases in utilization and strategic planning of services. Young and Saltzman describe four cost-influencing variables, case mix, resources per case, resource unit price, and resource efficiency (defined as services per diagnosis measured against some standard). ⁸ Each of these variables are under the control of different elements of the organization. Product cost information such as that produced by this study should be provided to enable each level to make decisions in the best interest of patient care and the financial health of the institution.

Resource unit price is under the control of the hospital administration. Cost data heightens awareness of the need for efficiency and enhanced productivity. Some short term savings can be gained by the discontinuation of a given test, avoiding the direct consumable costs, usually only a small proportion of total cost. However, combining cost data with workload and workload projections, demand for services can be predicted and scheduled, providing opportunities for improved labor productivity through variable staffing approaches. An example of a labor productivity problem in this case is the high indirect

departmental personnel expense (see page D-57). Griffith maintains that the "only way "to control productivity in hospitals is to reduce employment."⁹

The most extensive use of product cost information involves the "potential of physicians and other primary care providers to become leaders in reducing hospital costs while maintaining quality care."¹⁰ Physicians control the resources expended per case and the resource efficiency elements of the cost factors. An information system framework featuring cost data can provide feedback on individual case management and pattern analysis by individual providers. This allows for accountability for performance through peer review of variance. Accurate advance cost data is necessary for physicians to evaluate which of two medically acceptable treatment alternatives is ^{re}most consistent with the hospital's cost containment efforts. This process can be facilitated by the publication of treatment guides and clinical treatment protocols which feature recommendations on tests, procedures, drugs, and ancillary procedures.

Finally, the Board controls the last cost factor of case mix through the designation of the scope of the hospital and the credentialing of the medical staff. Stanford University advocates making cost effective care a criterion for decision making for new services, medical staff appointments and reappointments, which would certainly get the attention of the medical staff.¹¹

Medical Expense Performance Reporting. A mechanism is already in place in Department of Defense hospitals to track the utilization of laboratory tests by inpatient and outpatient

service areas (Automated System for Data Capture or ASDC), although not by the requesting physician or individual patient.¹² In addition to its redundancy with the CAP workload recording system, the data capture for this information is highly labor intensive and serves no other purpose within the department. Not unexpectedly, the data is not highly reliable. However, the data is used to apportion all of the department of pathology operational costs to the inpatient and outpatient service areas. This is done on the basis of percent of weighted workload. Using weighted workload in this manner presumes that there is a constant cost per weighted work unit. This is clearly not a valid assumption. Since the relationship is not linear, and it is not constant between facilities, (given the observed economies of scale), it would be highly preferred to use calculated product costs to determine a more correct method to allocate pathology costs to customer activities. Substituting calculated cost information for the CAP weighted value in the MEPR would result in a more accurate reflection of resources used.

Strategies to reduce costs. The purpose of collecting and analyzing product cost information is to influence behavior in order to keep total product costs less than reimbursement. In the federal sector the President has issued an Executive Order mandating productivity improvement within the Executive Branch of the Government of 20% by the year 1992.¹³ It may be useful to examine the techniques used by the private sector hospital laboratories to cope with prospective payment and fixed reimbursement in order to develop a strategy to comply with such

an ambitious target. Hospital tactics include reducing the length of stay, favoring outpatient diagnosis, promoting structured care plans, assisting in home care and recovery, and a strong emphasis on restraint.¹⁴

At the internal level, the majority of hospital laboratories (59%) have reduced staff by an average of 12%. Nearly all of these reductions have been accomplished through attrition rather than firing. Many have expanded services, going into high volume business in an effort to reduce reference laboratory referrals. At the same time, they are expanding marketing efforts into the ambulatory care arena, and advocating the centers of excellence concept in order to market to other hospitals.¹⁵

At the external level, 53% of laboratories have begun monitoring test ordering per case. DRG matched criteria for specific test appropriateness have now been published by the College of American Pathologists for a small number of DRG's, which may be useful for this purpose.¹⁶ Computerized results are being used by 75% of large hospitals, and many have instituted automatic follow-up testing based on abnormal results, in an effort to reduce the length of stay of patients. Closer attention is being paid to the appropriateness of admission tests, routine and repetitive ordering, and the need for pathologist approval for certain high cost procedures.¹⁷

An excellent example of the kind of analysis that is possible with the availability of cost data for laboratory products is the study by Klatt, et al. on the effective cost of routine testing.¹⁸ When Klatt compared the amount of routine testing for the creatine kinase (CK) enzyme against the number

that were actually clinically indicated for diagnostic purposes, he found that the effective cost was not the \$0.64 reported by the laboratory, but \$9.60. This kind of analysis makes a strong argument for pressing for more selective ordering and the manufacture of the selective laboratory technology to support it.

FOOTNOTES

¹PMG Broughton, and F.P. Woodford, "Benefits of Costing in the Clinical Laboratory," Journal of Clinical Pathology 36 (1983):1030.

²Ibid, p.1034

³Broughton and Hogan, "Costing," p. 340

⁴John R. Griffith, "Labor Productivity in Hospitals," Health Matrix 3 (Winter 1985-1986):10.

⁵Assistant Secretary of Defense (Health Affairs), "Performance Reporting," p. 2D-9.

⁶S. L. Markelz, "Economies of Scale in Military Hospital Laboratories" (M.H.A program, U. S. Army-Baylor University Program in Health Care Administration, 1985), p. 20.

⁷Jeffrey R. Jay, "Furthering Cost-Effective Medical Practice," Hospital and Health Service Administration 30 (July-August 1985):72.

⁸Young and Saltzman, "Prospective Reimbursement," p. 22.

⁹Griffith, "Labor Productivity," p. 11.

¹⁰Dorothy E. Bellhouse, and Robert A. DeVries, "Four Approaches to Cost Consciousness-raising," Trustee 39 (April 1986):20.

¹¹Ibid, p. 20.

¹²Assistant Secretary of Defense (Health Affairs), "Performance Reporting," p. 3-16.

¹³U.S., President, Executive Order 12552, Federal Register 51, no. 40, 28 February 1986, 7011.

¹⁴Brenda L. Becker, "The Impact of DRG's After Year 2: Evaluating the Tactics," Medical Laboratory Observer 17 (1985):38.

¹⁵Ibid, p. 29.

¹⁶Brenda L. Becker, "The Impact of DRG's After Year 2: Consolidating the Changes," Medical Laboratory Observer 17(1985):28.

¹⁷Ibid, p.30.

¹⁸Edward C. Klatt, et al., "Creatine Kinase in a Biochemical Test Panel: The High Cost of a Seemingly Inexpensive Test," American Journal of Clinical Pathology 77 1982):525.

CHAPTER III

CONCLUSION

FINDINGS AND CONCLUSIONS

General. The lead time to develop, procure, or modify functional automation in the federal medical sector is sufficiently long that a strategic plan should be developed now to accomodate a shift to diagnosis-based payment and the budget incentives that will accompany it within Department of Defense health facilities. As this study has demonstrated, the data can be obtained from available information systems to calculate product cost information. However, manual computation is an extremely time consuming task. The next logical step is the automation of the process, first by maximizing the existing data systems in order to facilitate manual computation and later through software development for automated data processing. At the University of California at San Diego, Kelliher has designed a Consolidated Operational Reporting system (CORE) which features product costing, labor productivity, inventory control, and capital productivity reporting.¹ And Ernst and Whinney is advertising the Standard Cost Manager (trademark) which develops standard cost profiles by individual procedure and product type.

Recommendations. Three major recommendations are presented as interim solutions until an off the shelf or totally tailor designed system can be obtained. The first group of recommendations deals with refining the existing information framework supporting the Defense hospital ancillary services to

offer the level of detail needed to facilitate the process (see figure 7). 1.) The duplication of the CAP workload recording and the MEPR workload data capture should be eliminated. The simplest solution is the discontinuation of the CAP workload recording system in favor of modifying the UCA workload reporting features to offer similar management reports. 2.) Workload recording should be modified to differentiate all orderable tests performed by distinct workcenters, where workcenters are redefined down to the lowest level of analytical equipment groupings. 3.) Account Processing Codes (APC's) for the purchasing and civilian pay processing systems (SAILS, STARCIPS, and Installation Accounts) should be realigned according to workcenters. Since a number of installations have plans to incorporate a six digit APC code in place of the current four digit codes, this should not be difficult. 4.) Corresponding realignment of the MEPR codes for use within the UCAPERS and MEPR should be made to insure that expenses recorded in the general ledger are passed appropriately to the cost accounting within the MEPR. 5.) Property records (AMEDDPAS) should be subdivided at least by section supervisors responsible for the various workcenters.

Secondly, a workload, staffing projection and productivity analysis system, similar to the Clinical Laboratory Management System developed by York², should be employed. It should offer a refinement of the CAP workload system which compensates for volume in the projection of staffing requirements. Ideally this system should be able to use UCAPERS and MEPR data which has already been collected. Recent inroads by the Datapoint

Corporation enabling the downloading of selected files from the MEPR data files may permit this kind of interaction to take place.³

Finally, operational data should be collected as a normal consequence of the production of the workcenter product, rather than a separate task. This would involve following the lead of the large hospital laboratories and automating result reporting and related functions. Workload, direct technician time, requesting activity or physician, and consumed resources could all be captured during the course of production mediated by a suitable automated laboratory information system.

Summary. While military medical facilities may not be actively involved with the marketing of hospital products, the analysis of intermediate and final product costs will become increasingly important because of the changing nature of reimbursement and cost containment in the federal medical sector. These costs will become an integral part of the measurement of efficiency and effectiveness of medical services as the Department of Defense plans to overhaul healthcare delivery to its authorized beneficiaries.⁴ Military medical managers will need to become more astute in preparing and evaluating product costs at both the intermediate and final level in order to purchase contractual services intelligently and to manage existing military medical facilities in a more efficient and effective manner.

FOOTNOTES

¹Matthew E. Kelliher, "The New Healthcare Management Information: Consolidated Operational Reporting," Hospital and Health Services Administration 30 (July/August 1985):36.

²William B. York, jr., Clinical Laboratory Management System, personal communication, 1985.

³Defense Medical Systems Support Center, MEPR System User's Manual: EAS Management Information Tools, provided by Department of Defense (Health Affairs), (San Antonio, 1986).

⁴Mark F. Baldwin, "CHAMPUS Undergoing Change," Modern Healthcare (June 6, 1986):172.

APPENDICES

APPENDIX A
DEFINITIONS

DEFINITIONS

BASOPS. BASOPS is an acronym for base operations support, which describes services which are furnished to tenant military organizations by their host unit. Such support typically includes utilities, management operations, and maintenance.

Lotus 1-2-3. Lotus is a commercial software product with the capability to record and compute large tables of numbers termed "spreadsheets."

Medical Expense and Performance Reporting System. MEPR is the new designation for the Department of Defense expense recording system which prescribes standard workcenters, uniform performance indicators, and a cost assignment methodology. This program considers Inpatient care, Ambulatory care, Dental care and Special programs to be final operating expense accounts. Ancillary Services and Support Services are intermediate operating expense accounts whose expenses are reassigned to the final operating expense accounts.

UCAPERS. Uniform Chart of Accounts for Personnel is a distinct feature of the Uniform Chart of Accounts which permits scheduling and reporting of personnel time against designated workcenters. At the present, only the Department of the Army is using this feature.

Weighted workunits. The MEPR uses weighted procedures or weighted workunits as a measure of resource utilization in order to reassign expenses to final operating expense accounts. Weighted procedures are defined for dental, pharmacy, pathology, radiology, pulmonary function, cardiology, and nuclear medicine.

APPENDIX B
BASIS OF ALLOCATION

BASIS OF ALLOCATION

Direct Costs

Capital Equipment

The annual amortized cost of each item which can be readily matched with specific tests will be allocated based on relative proportion of tests supported.

Labor

Average salary for each workcenter shift will be allocated based on the CAP weighted values (man-minutes.) Only technician time will be considered. Working supervisor's time will be divided, 50% direct and 50% indirect.

Consumable Supplies

All purchases of items which can readily be identified as associated with specific tests will be considered as direct costs and will be allocated on the basis of patient tests performed.

Indirect Costs

Overhead

Clinical pathology overhead will be apportioned between workcenters on the basis of patient tests. Workcenter overhead will be allocated to tests on the basis of patient tests.

Capital Equipment

Annual amortized cost of equipment used by indirect centers (administration, etc.) will be apportioned between supported workcenters on the basis of numbers of patient procedures. Workcenter indirect equipment costs will be allocated to tests on the basis of patient tests.

Labor

Administrative, supervisory, clerical and specimen collection salary costs will be apportioned between supported workcenters on the basis of proportion of weighted workload. Indirect labor will be allocated to tests on the basis of weighted workload.

Consumable Supplies

The cost of all supplies used by indirect centers will be apportioned to supported workcenters on the basis of patient tests. Supply costs from materials which could not be matched with specific tests and those from the indirect centers will be allocated to tests on the basis of patient tests.

APPENDIX C
DATA SOURCES

<u>REQUIRED DATA</u>	<u>SOURCE</u>
Overhead Costs	Uniform Chart of Accounts Expense assignment
Materials Costs	Department document register SAILS Customer Reorder List STANFINS Unit Cost Report
Capital Equipment Costs	AMEDDPAS Chief Technologist Interview
Labor Costs	UCA Expense Distribution Report Chief Technologist Interview
Workload	College of American Pathologists Workload Recording

APPENDIX D
CALCULATIONS

CONTENTS

Pathology Workload - All Sections.....	1
Weighted Workload within Non-dy hours by workcenter.....	3
Allocation of Non-test Procedures.....	4
6 Month Workload Totals - Chemistry.....	9
Pathology Overhead	11
Local Purchase Items.....	12
Customer Reorder List Purchases by Workcenter	24
Allocation of Shared Customer Reorder List Costs to Workcenters.....	40
Allocation of Customer Reorder List Costs to Tests.....	41
Workcenter Capital Equipment	42
Chemistry Capital Equipment by Test	50
Local Purchase Supplies by Test	52
Clinical Pathology Labor	54
Allocation of Direct Labor Costs by Test.....	55
Indirect Personnel Workcenters	57
Indirect Apportionment to Workcenter	58
Allocation of Indirect Costs by Test	62
Cost per Test Rollup	64
Cost versus Weighted Value	65

PATHOLOGY WORKLOAD - ALL SECTIONS

		APRIL	MAY	JUN	JUL	AUG	SEP		TOTAL	PERCENT	CLIN TOTAL	PERCENT
1 BLOOD BANK	::	8539	8310	7337	5634	5911	4761	::	40492	0.0426	40492	0.0457
2 CHEM	::	43775	25666	18557	24361	28706	25176	::	166241	0.1746	166241	0.1875
3 HEMAT	::	11390	9278	6886	9912	8858	10409	::	56733	0.0596	56733	0.0640
4 HISTO	::	11134	12188	9866	10479	10724	10448	::	64839	0.0682		0.0000
5 IMMUNO	::	5311	3929	3685	5279	4164	5360	::	27734	0.0292	27734	0.0313
6 MICRO	::	38427	37820	36299	38637	32258	40306	::	223767	0.2352	223767	0.2524
7 SPEC COLL	::	15146	13575	16261	15336	18534	17084	::	95936	0.1009	95936	0.1082
8 URINE	::	5924	4702	3436	5369	7060	9627	::	36118	0.0380	36118	0.0407
9 STAT	::	6396	16150	3218	15806	12764	4601	::	58935	0.0620	58935	0.0665
10 WE	::	10043	11400	11154	12848	2585	12189	::	60219	0.0633	60219	0.0679
11 2ND SHIFT	::	13326	11935	12178	12556	10544	13490	::	74029	0.0778	74029	0.0835
12 3RD SHIFT	::	7873	7540	6418	8448	9149	6756	::	46184	0.0486	46184	0.0521
										=====		
									951227	1.0000	886388	1.0000

PATHOLOGY WORKLOAD - ALL SECTIONS

ADJUSTED CLINICAL PATHOLOGY

	TOTAL	PERCENT	STAT	WE	2ND SHIFT	3RD SHIFT	TOTALS
STAT	58935	0.0665	11	0.0665			
WE	60219	0.0679	11		0.0679		
2ND SHIFT	74029	0.0835	11			0.0835	
3RD SHIFT	46184	0.0521	11				0.0521
BLOOD BANK	40492	0.0457	11	0.0000	0.0115	0.0100	0.0036 0.0707
CHEM	166241	0.1875	11	0.0086	0.0095	0.0134	0.0109 0.2300
HEMAT	56733	0.0640	11	0.0412	0.0265	0.0292	0.0392 0.1901
HISTO		0.0000	11				0.0000
IMMUNO	27734	0.0313	11	0.0027	0.0000	0.0025	0.0010 0.0373
MICRO	223767	0.2524	11	0.0007	0.0014	0.0000	0.0000 0.2543
SPEC COLL	95936	0.1082	11		0.0063	0.0125	0.0031 0.1307
URINE	36118	0.0407	11	0.0133	0.0115	0.0150	0.0042 0.0849
	886388	1.0000					0.7751

	TOTAL	PERCENT	ADJUSTED TOTALS	PERCENT	CLINICAL PERCENT
STAT	58935	0.0620	11		
WE	60219	0.0633	11		
2ND SHIFT	74029	0.0778	11		
3RD SHIFT	46184	0.0486	11		
BLOOD BANK	40492	0.0426	1162845.59	0.0662	0.0710
CHEM	166241	0.1748	11203376.4	0.2146	0.2304
HEMAT	56733	0.0596	11168531.3	0.1774	0.1904
HISTO	64839	0.0682	1164839	0.0683	
IMMUNO	27734	0.0292	1133235.95	0.0350	0.0376
MICRO	223767	0.2352	11225560.7	0.2370	0.2549
SPEC COLL	95936	0.1009	11115833.2	0.1219	0.1309
URINE	36118	0.0380	1175162.17	0.0791	0.0849
	951227	1.0000	11949884.5	1.0000	1.0000

WTD WORKLOAD WITHIN NON-DY HRS BY WORKCENTER

	STAT		WE		2ND		3RD	
BLOOD BNK	0.00	0.00	3457.00	0.17	3343.00	0.12	982.00	0.07
CHEM	2532.00	0.13	2712.00	0.14	4530.00	0.16	2949.00	0.11
HEMAT	11985.00	0.62	7807.00	0.39	9668.00	0.35	7782.00	0.33
IMMUNO	730.00	0.04	0.00	0.00	750.00	0.03	260.00	0.02
MICRO	140.00	0.01	435.00	0.02	56.00	.00	32.00	.00
SPEC COLL	0.00	0.00	1992.00	0.10	4212.00	0.15	980.00	0.06
URINE	3966.00	0.20	3414.00	0.17	4983.00	0.18	1122.00	0.09
=====								
	19353.00	1.00	19817.00	1.00	27542.00	1.00	14007.00	1.00

TEST	WEIGHTED TOTALS	set-up tdx	set-up aca	set-up astra	set-up tech	calc	pre- process	CORRECTED TOTALS
ROUTINE	2017.2	18195.0	20943.3	0.0	10185.0	4140.0	ROUTINE	
ACETONE	130.0							130.0
ALBUMIN/ACA	5631.0		18195.0			4271.6	3105.0	31202.6
AMIKACIN/HPLC	0.0							0.0
FLUID SCAN	120.0							120.0
ANTIBODY/QUAL	0.0							0.0
CARBON MONOXIDE	195.2							195.2
SMA 18	54396.0						1035.0	55431.0
CHLORIDE	456.0							456.0
CHLORIDE/TECH DUAL	36.0							36.0
CK ISOENZ/ELECTRO	6888.0							6888.0
CRYOGLOBULIN	0.0							0.0
GENTAMYCIN/TOX	842.0	2017.2				638.7		3497.9
G-6-PD	160.0							160.0
GLUCOSE/ASTRA	5073.3			20943.3		3848.5		29865.1
GLYCOHEMOGLOBIN	1880.0							1880.0
HEMATOCRIT	381.0							381.0
HEMOGLOBIN, FETAL	3906.0							3906.0
HEMOGLOBIN, PLASMA	5310.0							5310.0
HEMOGLOBIN, FEDES	5652.0							5652.0
LD ISOENZ/ELECTRO	5100.0							5100.0
L/S RATIO	360.0							360.0
LITHIUM/FLAME	1624.0							1624.0
MULT-ION ANALYSIS	228.0							228.0
MYOGLOBIN, URINE	110.0							110.0
OSMOLARITY	150.0							150.0
pH	3206.0							3206.0
PHENOBARBITAL/EMIT	12057.0							12057.0
PORPHOBILINOGEN/QUAL	5112.0							5112.0
PORPHYRINS/QUAL	0.0							0.0
PROTEIN ELECTRO	1440.0							1440.0
PROTEIN/REFRACTOMETER	0.0							0.0
URINALYSIS/NO MICROSC	2528.0							2528.0
XYLOSE,QUANT								0.0

TEST	(WEIGHTED) STAT	set-up tdx	set-up aca	set-up astra	set-up tech	calc	pre-process	CORRECTED TOTALS
		214.8	4760.0	7982.1	0.0	2649.0	720.0	
ACETONE	1010.0	::						1010.0
ALBUMIN/ACA	1743.0	::	4760.0			1394.2	720.0	8617.2
AMIKACIN/HPLC	0.0	::						0.0
FLUID SCAN	0.0	::						0.0
ANTIBODY/QUAL	0.0	::						0.0
CARBON MONOXIDE	0.0	::						0.0
SMA 18	0.0	::						0.0
CHLORIDE	0.0	::						0.0
CHLORIDE/TECH DUAL	0.0	::						0.0
CK ISOENZ/ELECTRO	0.0	::						0.0
CRYOGLOBULIN	0.0	::						0.0
GENTAMYCIN/TOX	0.0	::	214.8					214.8
G-6-PD	0.0	::						0.0
GLUCOSE/ASTRA	1568.7	::		7982.1				9550.8
GLYCOHEMOGLOBIN	0.0	::						0.0
HEMATOCRIT	1224.0	::						1224.0
HEMOGLOBIN, FETAL	0.0	::						0.0
HEMOGLOBIN, PLASMA	0.0	::						0.0
HEMOGLOBIN, FECES	0.0	::						0.0
LD ISOENZ/ELECTRO	0.0	::						0.0
L/S RATIO	0.0	::						0.0
LITHIUM/FLAME	0.0	::						0.0
MULT-ION ANALYSIS	112.0	::						112.0
MYOGLOBIN, URINE	0.0	::						0.0
OSMOLARITY	0.0	::						0.0
pH	0.0	::						0.0
PHENOBARBITAL/EMIT	0.0	::						0.0
PORPHOBILINOGEN/QUAL	0.0	::						0.0
PORPHYRINS/QUAL	0.0	::						0.0
PROTEIN ELECTRO	0.0	::						0.0
PROTEIN/REFRACTOMETER	0.0	::						0.0
URINALYSIS/NO MICROSC	3512.0	::						3512.0
XYLOSE,QUANT		::						0.0

TEST	WEIGHTED 2ND SHIFT	set-up tdx	set-up aca	set-up astra	set-up tech	calc	pre- process	CORRECTED TOTALS
		621.6	3700.0	6258.0	266.6	375.0	160.0	
ACETONE	3070.0	!!						3070.0
ALBUMIN/ACA	2016.5	!!	3700.0				120.0	5836.5
AMIKACIN/HPLC	0.0	!!						0.0
FLUID SCAN	0.0	!!						0.0
ANTIBODY/QUAL	0.0	!!						0.0
CARBON MONOXIDE	67.2	!!						67.2
SMA 18	0.0	!!						0.0
CHLORIDE	306.0	!!						306.0
CHLORIDE/TECH DUAL	13.6	!!			266.6			280.2
CK ISOENZ/ELECTRO	0.0	!!						0.0
CRYOGLOBULIN	0.0	!!						0.0
GENTAMYCIN/TOX	333.5	!!	621.6			375.0	40.0	1370.1
G-6-PD	0.0	!!						0.0
GLUCOSE/ASTRA	2499.9	!!		6258.0				8757.9
GLYCOPROTEIN	0.0	!!						0.0
HEMATOCRIT	4773.0	!!						4773.0
HEMOGLOBIN, FETAL	0.0	!!						0.0
HEMOGLOBIN, PLASMA	0.0	!!						0.0
HEMOGLOBIN, FECES	0.0	!!						0.0
LD ISOENZ/ELECTRO	0.0	!!						0.0
L/S RATIO	0.0	!!						0.0
LITHIUM/FLAME	0.0	!!						0.0
MULT-ION ANALYSIS	276.0	!!						276.0
MYOGLOBIN, URINE	0.0	!!						0.0
OSMOLARITY	170.0	!!						170.0
pH	0.0	!!						0.0
PHENOBARBITAL/EMIT	270.0	!!						270.0
PORPHOBILINOGEN/QUAL	1044.0	!!						1044.0
PORPHYRINS/QUAL	0.0	!!						0.0
PROTEIN ELECTRO	0.0	!!						0.0
PROTEIN/REFRACTOMETER	0.0	!!						0.0
URINALYSIS/NO MICROSC	2676.0	!!						2676.0
XYLOSE,QUANT		!!						0.0

TEST	WEIGHTED	set-up tdx	set-up aca	set-up astra	set-up tech	calc	pre- process	CORRECTED TOTALS
	3RD SHIFT!!	512.4	3535.0	4189.5	55.8	18.0	30.0	
ACETONE	1460.0	!!						1460.0
ALBUMIN/ACA	2189.0	!!	3535.0				22.5	5746.5
AMIKACIN/HPLC	0.0	!!						0.0
FLUID SCAN	0.0	!!						0.0
ANTIBODY/QUAL	0.0	!!						0.0
CARBON MONOXIDE	0.0	!!						0.0
SMA 18	0.0	!!						0.0
CHLORIDE	0.0	!!						0.0
CHLORIDE/TECH DUAL	30.0	!!			55.8			85.8
CK ISOENZ/ELECTRO	0.0	!!						0.0
CRYOGLOBULIN	0.0	!!						0.0
GENTAMYCIN/TOX	359.0	!!	512.4				7.5	878.9
G-6-PD	0.0	!!						0.0
GLUCOSE/ASTRA	1809.4	!!		4189.5		18.0		6016.9
GLYCOPHENOGLOBIN	1820.0	!!						1820.0
-EMATOCRIT	2997.0	!!						2997.0
HEMOGLOBIN, FETAL	0.0	!!						0.0
HEMOGLOBIN, PLASMA	0.0	!!						0.0
HEMOGLOBIN, FECES	2520.0	!!						2520.0
LD ISOENZ/ELECTRO	0.0	!!						0.0
L/S RATIO	0.0	!!						0.0
LITHIUM/FLAME	0.0	!!						0.0
MULT-ION ANALYSIS	252.0	!!						252.0
MYOGLOBIN, URINE	0.0	!!						0.0
OSMOLARITY	40.0	!!						40.0
pH	0.0	!!						0.0
PHENOBARBITAL/ENIT	300.0	!!						300.0
PORPHOBILINOGEN/QUAL	0.0	!!						0.0
PORPHYRINS/QUAL	0.0	!!						0.0
PROTEIN ELECTRO	0.0	!!						0.0
PROTEIN/REFRACTOMETER	0.0	!!						0.0
URINALYSIS/NO MICROSC	1872.0	!!						1872.0
XYLOSE,QUANT		!!						0.0

TEST	WEIGHTED #E	set-up tdx	set-up aca	set-up astra	set-up tech	calc	pre- process	CORRECTED TOTALS
		744.0	6967.5	3996.3	260.4	6.0	0.0	
ACETONE	1040.0							1040.0
ALBUMIN/ACA	2827.0		6967.5				0.0	9794.5
AMIKACIN/HPLC	0.0							0.0
FLUID SCAN	0.0							0.0
ANTIBODY/QUAL	0.0							0.0
CARBON MONOXIDE	0.0							0.0
SMA 18	0.0							0.0
CHLORIDE	0.0							0.0
CHLORIDE/TECH DUAL	35.2				260.4			295.6
Cx ISOENZ/ELECTRO	0.0							0.0
CRYOGLOBULIN	0.0							0.0
GENTAMYCIN/TOX	358.5	744.0					0.0	1102.5
G-6-PD	0.0							0.0
GLUCOSE/ASTRA	872.5			3996.3		6.0		5874.8
GLYCOHEMOGLOBIN	47670.0							47670.0
HEMATOCRIT	4098.0							4098.0
HEMOGLOBIN, FETAL	0.0							0.0
HEMOGLOBIN, PLASMA	0.0							0.0
HEMOGLOBIN, FECES	0.0							0.0
LD ISOENZ/ELECTRO	0.0							0.0
L/S RATIO	0.0							0.0
LITHIUM/FLAME	0.0							0.0
MULT-ION ANALYSIS	212.0							212.0
MYOGLOBIN, URINE	0.0							0.0
OSMOLARITY	120.0							120.0
pH	0.0							0.0
PHENOBARBITAL/EMIT	255.0							255.0
PORPHOBILINOGEN/QUAL	0.0							0.0
PORPHYRINS/QUAL	0.0							0.0
PROTEIN ELECTRO	0.0							0.0
PROTEIN/REFRACTOMETER	0.0							0.0
URINALYSIS/NO MICROSC	824.0							824.0
XYLOSE,QUANT								0.0

TEST (PATIENT)	CAP		TOTALS (RAW)						TOTALS (WEIGHTED)							
	WTD	VALUE	TOTALS		STAT	2ND	3RD	WE	ALL	TOTALS		STAT	2ND	3RD	WE	ALL
			ROUTINE	STAT						ROUTINE	STAT					
ACETONE	10.0	11	13.0	101.0	307.0	146.0	104.0	671.0	11	130.0	1010.0	3070.0	1460.0	1040.0	6710.0	
ALBUMIN/ACA	0.5	11	11262.0	3486.0	4033.0	4378.0	5654.0	28813.0	11	5631.0	1743.0	2016.5	2189.0	2827.0	14406.5	
AMIKACIN/HPLC	0.0	11	0.0	0.0	0.0	0.0	0.0	0.0	11	0.0	0.0	0.0	0.0	0.0	0.0	
FLUID SCAN	20.0	11	6.0	0.0	0.0	0.0	0.0	6.0	11	120.0	0.0	0.0	0.0	0.0	120.0	
ANTIBODY/QUAL	5.0	11	0.0	0.0	0.0	0.0	0.0	0.0	11	0.0	0.0	0.0	0.0	0.0	0.0	
CARBON MONOXIDE	3.2	11	61.0	0.0	21.0	0.0	0.0	82.0	11	195.2	0.0	67.2	0.0	0.0	262.4	
SMA 18	6.0	11	9066.0	0.0	0.0	0.0	0.0	9066.0	11	54396.0	0.0	0.0	0.0	0.0	54396.0	
CHLORIDE	6.0	11	76.0	0.0	51.0	0.0	0.0	127.0	11	456.0	0.0	306.0	0.0	0.0	762.0	
CHLORIDE/TECH DUAL	0.4	11	90.0	0.0	34.0	75.0	88.0	287.0	11	36.0	0.0	13.6	30.0	35.2	114.8	
CK ISOENZ/ELECTRO	12.0	11	574.0	0.0	0.0	0.0	0.0	574.0	11	6888.0	0.0	0.0	0.0	0.0	6888.0	
CRYOGLOBULIN	9.0	11	0.0	0.0	0.0	0.0	0.0	0.0	11	0.0	0.0	0.0	0.0	0.0	0.0	
GENTAMYCIN/TOX	0.5	11	1684.0	0.0	667.0	718.0	717.0	3786.0	11	842.0	0.0	333.5	359.0	358.5	1893.0	
G-6-PD	10.0	11	16.0	0.0	0.0	0.0	0.0	16.0	11	160.0	0.0	0.0	0.0	0.0	160.0	
GLUCOSE/ASTRA	0.1	11	50733.0	15687.0	24999.0	18094.0	18725.0	128238	11	5073.3	1568.7	2499.9	1809.4	1872.5	12823.8	
GLYCOHEMOGLOBIN	10.0	11	188.0	0.0	0.0	182.0	4767.0	5137.0	11	1880.0	0.0	0.0	1820.0	47670.0	51370.0	
HEMATOCRIT	3.0	11	127.0	408.0	1591.0	999.0	1366.0	4491.0	11	381.0	1224.0	4773.0	2997.0	4098.0	13473.0	
HEMOGLOBIN, FETAL	31.0	11	126.0	0.0	0.0	0.0	0.0	126.0	11	3906.0	0.0	0.0	0.0	0.0	3906.0	
HEMOGLOBIN, PLASMA	15.0	11	354.0	0.0	0.0	0.0	0.0	354.0	11	5310.0	0.0	0.0	0.0	0.0	5310.0	
HEMOGLOBIN, FECES	12.0	11	471.0	0.0	0.0	210.0	0.0	681.0	11	5652.0	0.0	0.0	2520.0	0.0	8172.0	
LD ISOENZ/ELECTRO	12.0	11	425.0	0.0	0.0	0.0	0.0	425.0	11	5100.0	0.0	0.0	0.0	0.0	5100.0	
L/S RATIO	30.0	11	12.0	0.0	0.0	0.0	0.0	12.0	11	360.0	0.0	0.0	0.0	0.0	360.0	
LITHIUM/FLAME	7.0	11	232.0	0.0	0.0	0.0	0.0	232.0	11	1624.0	0.0	0.0	0.0	0.0	1624.0	
MULT-ION ANALYSIS	4.0	11	57.0	28.0	69.0	63.0	53.0	270.0	11	228.0	112.0	276.0	252.0	212.0	1080.0	
MYOGLOBIN, URINE	11.0	11	10.0	0.0	0.0	0.0	0.0	10.0	11	110.0	0.0	0.0	0.0	0.0	110.0	
OSMOLARITY	10.0	11	15.0	0.0	17.0	4.0	12.0	48.0	11	150.0	0.0	170.0	40.0	120.0	480.0	
pH	7.0	11	458.0	0.0	0.0	0.0	0.0	458.0	11	3206.0	0.0	0.0	0.0	0.0	3206.0	
PHENOBARBITAL/EMIT	3.0	11	4019.0	0.0	90.0	100.0	85.0	4294.0	11	12057.0	0.0	270.0	300.0	255.0	12882.0	
PORPHOBILINOGEN/QUAL	9.0	11	568.0	0.0	116.0	0.0	0.0	684.0	11	5112.0	0.0	1044.0	0.0	0.0	6156.0	
PCRPYRINS/QUAL	10.0	11	0.0	0.0	0.0	0.0	0.0	0.0	11	0.0	0.0	0.0	0.0	0.0	0.0	
PROTEIN ELECTRO	12.0	11	120.0	0.0	0.0	0.0	0.0	120.0	11	1440.0	0.0	0.0	0.0	0.0	1440.0	
PROTEIN/REFRACTOMETER	6.0	11	0.0	0.0	0.0	0.0	0.0	0.0	11	0.0	0.0	0.0	0.0	0.0	0.0	
URINALYSIS/NO MICROSC	4.0	11	632.0	878.0	667.0	468.0	206.0	2853.0	11	2528.0	3512.0	2676.0	1872.0	624.0	11412.0	
XYLOSE, QUANT	12.0	11							11							
		11							11							

TEST (PATIENT)	CAP WTD VALUE	TOTALS CORRECTED					ADJUSTED				
		ROUTINE	STAT	2ND	3RD	WE	ROUTINE	STAT	2ND	3RD	WE
ACETONE	10.0	130.0	1010.0	3070.0	1460.0	1040.0	10.0000	10.0000	10.0000	10.0000	10.0000
ALBUMIN/ACA	0.5	28486.0	8617.2	5836.5	5746.5	9794.5	2.5294	2.4719	1.4472	1.3126	1.7323
AMIKACIN/HPLC	0.0	0.0	0.0	0.0	0.0	0.0					
FLUID SCAN	20.0	120.0	0.0	0.0	0.0	0.0	20.0000				
ANTIBODY/QUAL	5.0	0.0	0.0	0.0	0.0	0.0					
CARBON MONOXIDE	3.2	195.2	0.0	67.2	0.0	0.0	3.2000		3.2000		
SMA 18	6.0	58147.6	0.0	0.0	0.0	0.0	6.4138				
CHLORIDE	6.0	456.0	0.0	306.0	0.0	0.0	6.0000		6.0000		
CHLORIDE/TECH DUAL	0.4	36.0	0.0	280.2	85.8	295.6	0.4000		8.2412	1.1440	3.3591
CK ISOENZ/ELECTRO	12.0	6888.0	0.0	0.0	0.0	0.0	12.0000				
CRYOGLOBULIN	9.0	0.0	0.0	0.0	0.0	0.0					
GENTAMYCIN/TOX	0.5	3497.9	214.8	1370.1	878.9	1102.5	2.0772		2.0541	1.2241	1.5377
G-6-PD	10.0	160.0	0.0	0.0	0.0	0.0	10.0000				
GLUCOSE/ASTRA	0.1	29865.1	9550.8	8757.9	6016.9	5874.8	0.5887	0.6088	0.3503	0.3325	0.3137
GLYCOHEMOGLOBIN	10.0	1880.0	0.0	0.0	1820.0	47670.0	10.0000			10.0000	10.0000
HEMATOCRIT	3.0	381.0	1224.0	4773.0	2997.0	4098.0	3.0000	3.0000	3.0000	3.0000	3.0000
HEMOGLOBIN, FETAL	31.0	3906.0	0.0	0.0	0.0	0.0	31.0000				
HEMOGLOBIN, PLASMA	15.0	5310.0	0.0	0.0	0.0	0.0	15.0000				
HEMOGLOBIN, FECE	12.0	5652.0	0.0	0.0	2520.0	0.0	12.0000			12.0000	ERR
LD ISOENZ/ELECTRO	12.0	5100.0	0.0	0.0	0.0	0.0	12.0000				
L/S RATIO	30.0	360.0	0.0	0.0	0.0	0.0	30.0000				
LITHIUM/FLAME	7.0	1624.0	0.0	0.0	0.0	0.0	7.0000				
MULT-ION ANALYSIS	4.0	228.0	112.0	276.0	252.0	212.0	4.0000	4.0000	4.0000	4.0000	4.0000
MYOGLOBIN, URINE	11.0	110.0	0.0	0.0	0.0	0.0	11.0000				
OSMOLARITY	10.0	150.0	0.0	170.0	40.0	120.0	10.0000		10.0000	10.0000	10.0000
pH	7.0	3206.0	0.0	0.0	0.0	0.0	7.0000				
PHENOBARBITAL/EMIT	3.0	12057.0	0.0	270.0	300.0	255.0	3.0000		3.0000	3.0000	3.0000
PORPHOBILINOGEN/QUAL	9.0	5112.0	0.0	1044.0	0.0	0.0	9.0000		9.0000		
PORPHYRINS/QUAL	10.0	0.0	0.0	0.0	0.0	0.0					
PROTEIN ELECTRO	12.0	1440.0	0.0	0.0	0.0	0.0	12.0000				
PROTEIN/REFRACTOMETER	6.0	0.0	0.0	0.0	0.0	0.0					
URINALYSIS/NO MICROSC	4.0	2528.0	3512.0	2676.0	1872.0	824.0	4.0000	4.0000	4.0000	4.0000	4.0000
XYLOSE, QUANT	12.0	0.0	0.0	0.0	0.0	0.0					

INDIRECT OVERHEAD COSTED TO PATHOLOGY

BASOPS
STEPDOWN
1985

=====

SERVICE		DBAA	DBBA	DBCA	DBXA
EBYA	CMD & ADMIN	128557	18757	7091	8922
EBYB	CMD & ADMIN	49599	7236	2736	3442
EBYC	COMMUNICATION	15801	2306	871	1096
ECAA	FIRE PROTECTION	978	78	102	
ECBA	POLICE PROTECTION	2459	197	256	
EDBA	UTILITIES	13769	1107	1435	
EDCA	REAL PROP MAINT	9155	736	954	
EDDA	MINOR CONSTRUCTION	576	46	60	
EDDB	CONSTRUCTION BASOPS	5066	407	528	
EDDC	CONSTR TRANSITION	556	44	58	
EDEA	ENGINEERING SPT	901	72	94	
EEYA	LOGISTICS	155005	22736	25778	
EEYK	MATERIAL SVC	17966	2635	2988	
EFYA	CUSTODIAL SVC	37502		6553	
EGYA	BIDMED EQUIP REPAIR	62141			
EGYE	REPAIR PARTS	12997			
EHYA	LINEN/LAUNDRY USE		293		
EHYB	LINEN/LAUNDRY SPT		316		
		=====	=====	=====	=====
	SUBTOTAL	513026	56966	49504	13460
					=====
	TOTAL				632956

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5156	9236	BB	173.03	ALL			
5165	9207	BB	145.00	ANTI-LE			
5165	9206	BB	145.00	ANTI-LE			
5220	9220	CHEM	300.00	AMNIOSTAT			
5220	9219	CHEM	282.20	CK			300.00
5206	9208	CHEM	282.20	CK			
5227	9222	CHEM	119.85	CK			
5108	9234	CHEM	498.00	CK/LD			584.25
5234	9219	CHEM	380.00	CK/LD			
5220	9218	CHEM	705.50	CK/LD			
5108	9236	CHEM	282.00	CK/LD/SPE			1582.10
5248	9231	CHEM	59.50	CK/LD/SPE			
5248	9229	CHEM	102.00	CK/LD/SPE			
5101	9208	CHEM	36.00	CK/LD/SPE			
5165	9209	CHEM	7.50	CK/LD/SPE			
5157	9216	CHEM	30.00	CK/LD/SPE			
5157	9219	CHEM	18.00	CK/LD/SPE			
5192	9206	CHEM	4.26	CK/LD/SPE			
5136	9215	CHEM	119.85	CK/LD/SPE			
5248	9230	CHEM	154.00	CK/LD/SPE			
5157	9218	CHEM	66.00	CK/LD/SPE			
5227	9223	CHEM	5.43	CK/LD/SPE			
5101	9207	CHEM	57.00	CK/LD/SPE			
5157	9217	CHEM	29.00	CK/LD/SPE			
5234	9220	CHEM	57.00	CK/LD/SPE			
5234	9218	CHEM	147.00	CK/LD/SPE			
5129	9202	CHEM	200.00	CK/LD/SPE			
5234	9217	CHEM	64.00	CD			1374.34
5129	9205	CHEM	108.00	CONTROLS			64.00
5129	9207	CHEM	12.00	CONTROLS			
5129	9206	CHEM	12.00	CONTROLS			
5151	9222	CHEM	610.00	DUPONT			12.00
5177	9225	CHEM	65.90	DUPONT			
5151	9211	CHEM	343.92	DUPONT			
5151	9224	CHEM	27.72	DUPONT			
5151	9210	CHEM	916.10	DUPONT			
5177	9220	CHEM	300.12	DUPONT			
5151	9209	CHEM	568.92	DUPONT			
5123	9200	CHEM	1550.88	DUPONT			
5151	9208	CHEM	916.08	DUPONT			
5177	9224	CHEM	421.86	DUPONT			
5151	9207	CHEM	554.52	DUPONT			
5123	9214	CHEM	17.50	DUPONT			
5177	9200	CHEM	7390.00	DUPONT			
5177	9206	CHEM	607.56	DUPONT			
5151	9205	CHEM	369.68	DUPONT			
5123	9202	CHEM	567.96	DUPONT			
5151	9204	CHEM	445.20	DUPONT			
5177	9223	CHEM	119.72	DUPONT			
5151	9203	CHEM	462.84	DUPONT			
5123	9213	CHEM	88.90	DUPONT			
5151	9202	CHEM		DUPONT			
5177	9208	CHEM	940.20	DUPONT			
5151	9201	CHEM	233.62	DUPONT			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5123	9206	CHEM	647.06	DUPONT			
5151	9200	CHEM	390.60	DUPONT			
5177	9222	CHEM	906.48	DUPONT			
5123	9215	CHEM	18.11	DUPONT			
5213	9216	CHEM	5577.66	DUPONT			
5123	9216	CHEM	25.93	DUPONT			
5151	9221	CHEM	91.62	DUPONT			
5177	9221	CHEM	20.08	DUPONT			
5151	9220	CHEM	120.52	DUPONT			
5123	9218	CHEM	15.23	DUPONT			
5177	9204	CHEM	916.08	DUPONT			
5123	9219	CHEM	29.64	DUPONT			
5177	9218	CHEM	35.36	DUPONT			
5123	9212	CHEM	1086.60	DUPONT			
5177	9219	CHEM	200.08	DUPONT			
5177	9209	CHEM	964.32	DUPONT			
5177	9211	CHEM	670.20	DUPONT			
5123	9209	CHEM	155.60	DUPONT			
5177	9201	CHEM	730.44	DUPONT			
5123	9224	CHEM	37.87	DUPONT			
5177	9202	CHEM	554.52	DUPONT			
5151	9219	CHEM	233.82	DUPONT			
5177	9213	CHEM	559.32	DUPONT			
5151	9227	CHEM	129.00	DUPONT			
5177	9214	CHEM	1060.80	DUPONT			
5123	9223	CHEM	183.96	DUPONT			
5093	9210	CHEM	16960.68	DUPONT			
5151	9228	CHEM	25.72	DUPONT			
5177	9205	CHEM	1099.32	DUPONT			
5151	9206	CHEM	544.80	DUPONT			
5177	9216	CHEM	137.42	DUPONT			
5177	9212	CHEM	642.88	DUPONT			
5177	9207	CHEM	631.38	DUPONT			
5151	9213	CHEM	670.20	DUPONT			
5177	9217	CHEM	50.64	DUPONT			
5123	9203	CHEM	207.44	DUPONT			
5177	9215	CHEM	154.30	DUPONT			
5151	9214	CHEM	326.28	DUPONT			
5123	9222	CHEM	928.56	DUPONT			
5123	9201	CHEM	558.12	DUPONT			
5123	9208	CHEM	987.84	DUPONT			
5151	9215	CHEM	526.40	DUPONT			
5123	9207	CHEM	963.12	DUPONT			
5123	9225	CHEM	26.34	DUPONT			
5151	9226	CHEM	295.76	DUPONT			
5151	9216	CHEM	167.96	DUPONT			
5151	9218	CHEM	559.32	DUPONT			
5268	9229	CHEM	12060.36	DUPONT			
5123	9210	CHEM	686.52	DUPONT			
5177	9203	CHEM	202.48	DUPONT			
5151	9217	CHEM	306.18	DUPONT			
5177	9210	CHEM	151.88	DUPONT			
5123	9205	CHEM	622.32	DUPONT			
5123	9220	CHEM	488.00	DUPONT			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5123	9217	CHEM	14.82	DUPONT			
5123	9221	CHEM	28.40	DUPONT			
5151	9225	CHEM	179.58	DUPONT			
5151	9223	CHEM	29.34	DUPONT			
5123	9211	CHEM	658.56	DUPONT			
5240	9200	CHEM	16781.59	DUPONT			
5123	9204	CHEM	352.32	DUPONT			
5151	9212	CHEM	607.56	DUPONT			
5213	9211	CHEM	119.85	FETAL HB			92514.69
5192	9205	CHEM	90.00	FLAME			119.85
5129	9200	CHEM	33.80	GENERAL			90.00
5134	9200	CHEM	869.00	GENERAL			
5182	9213	CHEM	1304.40	GENERAL			
5227	9204	CHEM	30.54	GENERAL			
5178	9213	CHEM	4.35	GENERAL			
5247	9230	CHEM	434.80	GENERAL			
5178	9212	CHEM	15.48	GENERAL			
5178	9211	CHEM	3.98	GENERAL			
5136	9217	CHEM	36.00	GENERAL			
5227	9203	CHEM	34.12	GENERAL			
5129	9204	CHEM	192.00	GILFORD			2766.47
5143	9221	CHEM	141.99	GLOVES			192.00
5254	9234	CHEM	24.00	GTT			141.99
5225	9207	CHEM	25.85	GTT			
5136	9214	CHEM	99.00	HA1C			49.85
5143	9217	CHEM	320.00	HA1C			
5178	9210	CHEM	640.00	HA1C			
5115	9221	CHEM	260.00	HA1C			
5101	9206	CHEM	160.00	HBA1C			
5227	9221	CHEM	210.00	IRON			1479.00
5178	9209	CHEM	350.00	IRON			
5095	9201	CHEM	356.00	L/S			560.00
5095	9200	CHEM	356.00	L/S			
5094	9251	CHEM	336.00	L/S RAT			
5112	9201	CHEM	72.00	LD			1048.00
5192	9207	CHEM	51.00	LD			
5157	9225	CHEM	85.00	LD			
5206	9207	CHEM	288.00	LD			
5108	9235	CHEM	216.00	LD			
5157	9224	CHEM	141.00	LD			
5094	9250	CHEM	141.00	LD ISO			
5206	9203	CHEM	39.68	OXALIC AC			994.00
5129	9201	CHEM	105.00	PIPETT			39.68
5248	9227	CHEM	65.00	PIPETTE			
5143	9216	CHEM	65.00	PIPETTE			
5227	9224	CHEM	195.00	PIPETTE			
5101	9205	CHEM	22.00	PIPETTE			
5248	9228	CHEM	65.00	PIPETTE			
5220	9217	CHEM	75.00	PIPETTER			
5178	9223	CHEM	259.00	SMA			592.00
5269	9207	CHEM	13.90	SMA			
5206	9238	CHEM	20.65	SMA			
5095	9207	CHEM	26.00	SMA			
5143	9203	CHEM	16.70	SMA			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5115	9224	CHEM	79.38	SMA			
5189	9204	CHEM	32.80	SMA			
5206	9200	CHEM	133.90	SMA			
5122	9210	CHEM	184.25	SMA			
5248	9222	CHEM	23.98	SMA			
5227	9227	CHEM	124.80	SMA			
5234	9222	CHEM	24.00	SMA			
5122	9208	CHEM	195.00	SMA			
5165	9200	CHEM	43.00	SMA			
5093	9207	CHEM	63.80	SMA			
5206	9234	CHEM	19.40	SMA			
5206	9230	CHEM	30.20	SMA			
5165	9201	CHEM	41.00	SMA			
5095	9204	CHEM	22.10	SMA			
5189	9212	CHEM	143.40	SMA			
5191	9239	CHEM	50.50	SMA			
5189	9208	CHEM	49.20	SMA			
5165	9202	CHEM	43.80	SMA			
5143	9206	CHEM	20.65	SMA			
5227	9228	CHEM	79.75	SMA			
5169	9201	CHEM	125.98	SMA			
5248	9223	CHEM	25.54	SMA			
5232	9203	CHEM	36.60	SMA			
5101	9219	CHEM	35.00	SMA			
5248	9202	CHEM	25.00	SMA			
5189	9207	CHEM	59.05	SMA			
5269	9212	CHEM	8.10	SMA			
5172	9207	CHEM	177.60	SMA			
5248	9224	CHEM	55.74	SMA			
5241	9203	CHEM	98.40	SMA			
5122	9209	CHEM	21.80	SMA			
5095	9209	CHEM	133.90	SMA			
5206	9237	CHEM	49.30	SMA			
5122	9211	CHEM	20.50	SMA			
5269	9211	CHEM	209.00	SMA			
5172	9206	CHEM	23.90	SMA			
5248	9204	CHEM	16.03	SMA			
5269	9206	CHEM	50.00	SMA			
5248	9205	CHEM	9.70	SMA			
5095	9205	CHEM	23.60	SMA			
5269	9209	CHEM	19.40	SMA			
5213	9215	CHEM	104.50	SMA			
5191	9233	CHEM	8.10	SMA			
5094	9229	CHEM	34.70	SMA			
5190	9200	CHEM	61.95	SMA			
5248	9211	CHEM	253.08	SMA			
5189	9210	CHEM	30.06	SMA			
5095	9206	CHEM	27.70	SMA			
5189	9209	CHEM	137.70	SMA			
5248	9212	CHEM	189.54	SMA			
5189	9205	CHEM	26.30	SMA			
5093	9205	CHEM	16.30	SMA			
5189	9201	CHEM	20.30	SMA			
5248	9213	CHEM	104.50	SMA			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5178	9226	CHEM	43.60	SMA			
5095	9208	CHEM	94.55	SMA			
5135	9226	CHEM	65.25	SMA			
5217	9206	CHEM	35.04	SMA			
5168	9201	CHEM	41.00	SMA			
5095	9210	CHEM	133.90	SMA			
5143	9205	CHEM	41.00	SMA			
5217	9208	CHEM	30.02	SMA			
5241	9205	CHEM	18.56	SMA			
5248	9206	CHEM	273.06	SMA			
5168	9200	CHEM	43.00	SMA			
5217	9210	CHEM	74.70	SMA			
5233	9220	CHEM	46.05	SMA			
5093	9206	CHEM	11.60	SMA			
5248	9200	CHEM	6.69	SMA			
5248	9215	CHEM	49.20	SMA			
5143	9204	CHEM	43.60	SMA			
5101	9218	CHEM	16.80	SMA			
5206	9232	CHEM	36.20	SMA			
5158	9210	CHEM	368.00	SMA			
5206	9236	CHEM	65.60	SMA			
5095	9203	CHEM	60.50	SMA			
5149	9223	CHEM	106.75	SMA			
5158	9212	CHEM	43.60	SMA			
5269	9210	CHEM	26.30	SMA			
5108	9255	CHEM	140.80	SMA			
5191	9231	CHEM	39.70	SMA			
5248	9217	CHEM	51.16	SMA			
5203	9229	CHEM	85.86	SMA			
5158	9211	CHEM	33.60	SMA			
5189	9203	CHEM	21.14	SMA			
5164	9239	CHEM	368.00	SMA			
5178	9224	CHEM	208.00	SMA			
5151	9234	CHEM	33.48	SMA			
5206	9228	CHEM	20.30	SMA			
5115	9225	CHEM	389.40	SMA			
5226	9235	CHEM	19.98	SMA			
5248	9221	CHEM	115.98	SMA			
5151	9231	CHEM	16.20	SMA			
5248	9218	CHEM	225.39	SMA			
5151	9233	CHEM	261.70	SMA			
5248	9220	CHEM	115.98	SMA			
5151	9236	CHEM	11.60	SMA			
5248	9226	CHEM	156.80	SMA			
5151	9238	CHEM	52.50	SMA			
5191	9238	CHEM	29.42	SMA			
5248	9207	CHEM	12.24	SMA			
5164	9240	CHEM	211.00	SMA			
5234	9223	CHEM	17.78	SMA			
5164	9243	CHEM	8.00	SMA			
5233	9219	CHEM	46.05	SMA			
5164	9242	CHEM	17.50	SMA			
5248	9201	CHEM	10.15	SMA			
5269	9208	CHEM	36.20	SMA			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5206	9229	CHEM	50.00	SMA			
5189	9206	CHEM	189.54	SMA			
5206	9233	CHEM	15.50	SMA			
5227	9230	CHEM	545.10	SMA			
5248	9209	CHEM	12.60	SMA			
5156	9231	CHEM	7.75	SMA			
5241	9201	CHEM	18.21	SMA			
5241	9200	CHEM	13.90	SMA			
5227	9214	CHEM	35.04	SMA			
5269	9204	CHEM	13.38	SMA			
5227	9215	CHEM	74.42	SMA			
5217	9205	CHEM	51.16	SMA			
5227	9216	CHEM	32.00	SMA			
5217	9207	CHEM	74.42	SMA			
5227	9217	CHEM	168.62	SMA			
5191	9232	CHEM	33.12	SMA			
5227	9218	CHEM	109.22	SMA			
5248	9214	CHEM	118.10	SMA			
5227	9219	CHEM	154.64	SMA			
5177	9261	CHEM	124.07	SMA			
5227	9220	CHEM	154.64	SMA			
5248	9216	CHEM	38.60	SMA			
5227	9226	CHEM	156.80	SMA			
5191	9230	CHEM	8.10	SMA			
5151	9230	CHEM	20.30	SMA			
5164	9238	CHEM	390.00	SMA			
5151	9235	CHEM	18.20	SMA			
5177	9260	CHEM	19.85	SMA			
5151	9239	CHEM	74.70	SMA			
5115	9226	CHEM	27.70	SMA			
5234	9221	CHEM	60.00	SMA			
5114	9228	CHEM	100.00	SMA			
5248	9203	CHEM	8.10	SMA			
5248	9225	CHEM	156.80	SMA			
5206	9235	CHEM	18.20	SMA			
5177	9259	CHEM	27.40	SMA			
5206	9202	CHEM	35.40	SMA			
5241	9204	CHEM	36.00	SMA			
5178	9222	CHEM	44.20	SMA			
5189	9211	CHEM	143.40	SMA			
5178	9225	CHEM	37.12	SMA			
5269	9205	CHEM	20.30	SMA			
5189	9200	CHEM	10.15	SMA			
5177	9258	CHEM	88.20	SMA			
5227	9213	CHEM	149.92	SMA			
5217	9209	CHEM	109.22	SMA			
5151	9237	CHEM	111.60	SMA			
5203	9228	CHEM	16.20	SMA			
5121	9225	CHEM	105.50	SMA			
5158	9213	CHEM	41.00	SMA			
5241	9202	CHEM	59.05	SMA			
5177	9257	CHEM	*	SMA			
5164	9241	CHEM	39.70	SMA			
5248	9219	CHEM	252.93	SMA			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5189	9202	CHEM	11.30	SMA			
5135	9224	CHEM	19.85	SMA			
5248	9208	CHEM	12.60	SMA			
5248	9210	CHEM	393.30	SMA			
5206	9201	CHEM	133.90	SMA			
5227	9229	CHEM	493.80	SMA			
5151	9232	CHEM	19.40	SMA			
5178	9227	CHEM	41.00	SMA			
5206	9231	CHEM	16.03	SMA			
5158	9209	CHEM	390.00	SMA			1451.75
5136	9216	CHEM	20.40	SPE			
5234	9226	CHEM	130.00	SPE			150.40
5094	9249	CHEM	60.00	SYVA			
5115	9219	CHEM	90.00	SYVA			
5115	9220	CHEM	90.00	SYVA			
5213	9207	CHEM	72.75	SYVA			
5213	9205	CHEM	72.75	SYVA			
5143	9223	CHEM	945.00	SYVA			
5165	9210	CHEM	1188.00	SYVA			
5213	9208	CHEM	72.75	SYVA			
5156	9230	CHEM	399.96	SYVA			
5178	9214	CHEM	88.20	SYVA			
5115	9217	CHEM	500.00	SYVA			
5095	9202	CHEM	60.00	SYVA			
5143	9220	CHEM	138.60	SYVA			
5143	9224	CHEM	58.20	SYVA			
5115	9218	CHEM	500.00	SYVA			
5213	9206	CHEM	72.75	SYVA			
5115	9216	CHEM	500.00	SYVA			
5165	9211	CHEM	36.00	SYVA			
5143	9222	CHEM	48.00	SYVA			4592.12
5101	9201	CHEM	125.00	TDX			
5129	9210	CHEM	48.00	TDX			
5129	9209	CHEM	48.00	TDX			
5101	9202	CHEM	130.00	TDX			
5234	9225	CHEM	48.00	TDX			
5108	9238	CHEM	30.00	TDX			
5227	9233	CHEM	798.00	TDX			
5234	9224	CHEM	718.08	TDX			
5220	9223	CHEM	478.72	TDX			
5252	9200	CHEM	478.72	TDX			
5220	9225	CHEM	15.00	TDX			
5172	9201	CHEM	1436.00	TDX			
5248	9235	CHEM	100.00	TDX			
5248	9233	CHEM	150.00	TDX			
5227	9232	CHEM	100.00	TDX			
5220	9227	CHEM	50.00	TDX			
5252	9201	CHEM	478.72	TDX			
5227	9231	CHEM	1436.16	TDX			
5220	9228	CHEM	15.00	TDX			
5172	9202	CHEM	1904.00	TDX			
5220	9221	CHEM	100.00	TDX			
5227	9234	CHEM	718.00	TDX			
5143	9225	CHEM	100.00	TDX			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5220	9222	CHEM	494.56	TDX			
5206	9205	CHEM	494.52	TDX			
5213	9210	CHEM	957.44	TDX			
5172	9204	CHEM	1596.00	TDX			
5101	9203	CHEM	60.00	TDX			
5213	9209	CHEM	48.00	TDX			
5248	9234	CHEM	1196.80	TDX			
5220	9226	CHEM	165.44	TDX			
5172	9203	CHEM	100.56	TDX			
5248	9232	CHEM	718.00	TDX			
5206	9204	CHEM	478.70	TDX			
5101	9204	CHEM	95.00	TDX			
5220	9224	CHEM	50.00	TDX			
5172	9205	CHEM	48.00	TDX			16008.42
5119	9200	CHEM	744.20	THEOPHYLL			
5128	9235	CHEM	1115.88	THEOPHYLL			
5129	9211	CHEM	1436.22	THEOPHYLL			
5133	9214	CHEM	798.00	THEOPHYLL			
5157	9221	CHEM	100.00	THEOPHYLL			
5157	9222	CHEM	30.00	THEOPHYLL			
5157	9220	CHEM	1436.00	THEOPHYLL			
5108	9237	CHEM	1596.00	THEOPHYLL			7256.30
5206	9206	CHEM	104.00	TIPS			104.00
5206	9227	CHEM	550.00	TLC			550.00
5129	9208	CHEM	1436.16	TYLENOL			
5108	9239	CHEM	388.00	TYLENOL			1824.16
5126	9213	CHEM	51.00	508			
5150	9205	CHEM	147.50	508			
5206	9215	CHEM	236.00	508			
5126	9210	CHEM	3320.00	508			
5126	9201	CHEM	144.00	508			
5206	9222	CHEM	51.00	508			
5126	9208	CHEM	350.00	508			
5126	9203	CHEM	540.00	508			
5206	9221	CHEM	88.05	508			
5129	9203	CHEM	88.00	508			
5206	9226	CHEM	31.00	508			
5126	9206	CHEM	144.00	508			
5126	9211	CHEM	50.00	508			
5206	9223	CHEM	51.00	508			
5126	9212	CHEM	51.00	508			
5150	9209	CHEM	2490.00	508			
5126	9207	CHEM	76.00	508			
5206	9216	CHEM	236.00	508			
5206	9214	CHEM	1782.00	508			
5206	9219	CHEM	1380.00	508			
5150	9206	CHEM	236.00	508			
5206	9224	CHEM	51.00	508			
5206	9220	CHEM	2490.00	508			
5126	9205	CHEM	118.00	508			
5126	9204	CHEM	1782.00	508			
5206	9225	CHEM	270.00	508			
5115	9200	CHEM	154.00	508			
5150	9207	CHEM	280.00	508			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5206	9211	CHEM	324.00	508			
5206	9210	CHEM	360.00	508			
5206	9209	CHEM	112.50	508			
5227	9225	CHEM	54.00	508			
5213	9203	CHEM	69.00	508			
5126	9200	CHEM	118.00	508			
5150	9200	CHEM	368.58	508			
5206	9212	CHEM	324.00	508			
5150	9208	CHEM	1380.00	508			
5150	9204	CHEM	891.00	508			
5108	9240	CHEM	38.00	508			
5150	9202	CHEM	433.00	508			
5206	9218	CHEM	280.00	508			
5143	9218	CHEM	1050.00	508			
5108	9242	CHEM	63.00	508			
5143	9219	CHEM	315.00	508			
5126	9209	CHEM	1840.00	508			
5206	9213	CHEM	324.00	508			
5126	9202	CHEM	324.00	508			
5150	9201	CHEM	438.00	508			
5213	9204	CHEM	69.00	508			
5192	9211	CHEM	62.00	508			
5206	9217	CHEM	114.00	508			
5150	9203	CHEM	647.00	508			
5108	9243	CHEM	96.00	508			
5108	9241	CHEM	38.00	508			26819.66
5091	9201	H					
5178	9215	HEM	166.60	HGB A2			
5158	9208	HEM	166.60	HGB ELEC			
5178	9207	HIST	22.00	STAIN EQ			
5178	9205	HIST	132.00	STAIN EQ			
5178	9204	HIST	38.00	STAIN EQ			
5178	9206	HIST	18.37	STAIN EQ			
5157	9201	HISTO	31.35	AUTOPSY			
5158	9215	HISTO	28.20	AUTOPSY			
5157	9223	IMMUNO	24.65	SYRING			
5148	9205	LAB	19.68	ACETONE			
5134	9201	LAB	199.00	ADMIN			
5156	9232	LAB	20.00	ADMIN			
5101	9200	LAB	52.50	ADMIN			
5232	9200	LAB	3.50	ADMIN			
5134	9202	LAB	71.04	ADMIN			
5217	9204	LAB	21.09	ADMIN			
5239	9200	LAB	142.08	ADMIN			
5226	9236	LAB	102.00	ADMIN			
5242	9200	LAB	8.00	ADMIN			619.21
5164	9245	LAB	43.90	AIR TX			
5164	9244	LAB	114.50	AIR TX			158.40
5140	9201	LAB	5.46	BANDAIDS			
5109	9206	LAB	5.64	BOT			11.10
5144	9204	LAB	164.38	CHAIR			
5093	9209	LAB	30.68	CUP	URINE		30.68
5106	9203	LAB	193.32	FECAL			
5149	9220	LAB	45.95	FLAME			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5140	9204	LAB	80.26	GAUZE			
5269	9201	LAB	15.76	GENERAL			
5217	9200	LAB	19.38	GLASS-WASH			
5224	9203	LAB	30.04	GLOVES			
5175	9201	LAB	45.06	GLOVES			
5140	9203	LAB	17.38	GLOVES			
5224	9202	LAB	15.02	GLOVES			
5238	9203	LAB	30.04	GLOVES			
5108	9231	LAB	17.38	GLOVES			
5254	9230	LAB	45.06	GLOVES			
5133	9217	LAB	42.72	GLUCOSE			
5238	9205	LAB	71.70	GTT			
5266	9200	LAB	74.70	GTT			
5099	9204	LAB	42.72	GTT			231.84✓
5114	9224	LAB	3.76	HAC			
5155	9203	LAB	38.64	HEM			
5252	9203	LAB	151.50	HEM			
5156	9235	LAB	75.10	HEM			
5091	9200	LAB	163.30	HEM			
5217	9202	LAB	56.40	HEM			
5106	9201	LAB	75.10	HEMAT			
5176	9201	LAB	9.00	HEMAT			
5106	9202	LAB	529.20	LIGHT			
5144	9200	LAB	17.98	MICRO			
5144	9201	LAB	33.72	MICRO			
5137	9201	LAB	20.90	MICRO			
5218	9229	LAB	79.50	MICROSCOPE			
5109	9204	LAB	22.50	MICROSCOPE			
5113	9202	LAB	41.20	MICROSCOPE			
5155	9200	LAB	3.30	MICROSCOPE			
5140	9207	LAB	30.95	MICROSCOPE			
5189	9231	LAB	79.50	MICROSCOPE			
5232	9204	LAB	55.65	MICROSCOPE			
5109	9201	LAB	147.00	MICROSCOPE			
5148	9203	LAB	3.20	MICROSCOPE			
5109	9202	LAB	75.60	MICROSCOPE			
5141	9200	LAB	17.64	MICROSCOPE			
5109	9203	LAB	63.00	MICROSCOPE			
5205	9247	LAB	41.20	MICROSCOPE			
5148	9202	LAB	61.70	MICROSCOPE			
5177	9265	LAB	30.40	MICROSCOPE			
5109	9200	LAB	522.00	MICROSCOPE			
5175	9200	LAB	3.54	MORGUE			
5266	9201	LAB	483.60	PARASIT			
5099	9203	LAB	69.00	PEDS	COLL		69.00
5140	9206	LAB	32.34	PENS			32.34
5238	9201	LAB	78.00	PIPETTE			
5212	9225	LAB	154.83	PIPETTE			
5191	9235	LAB	65.88	PIPETTE			
5191	9236	LAB	96.84	PIPETTE			
5176	9200	LAB	71.94	PIPETTE			
5212	9226	LAB	188.37	PIPETTE			
5099	9208	LAB	234.00	PIPETTE			
5099	9207	LAB	109.21	PIPETTE			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5155	9202	LAB	154.85	PIPETTE			
5191	9237	LAB	69.16	PIPETTE			
5175	9204	LAB	112.00	PIPETTE			
5238	9202	LAB	112.00	PIPETTE			
5175	9203	LAB	156.00	PIPETTE			
5212	9227	LAB	218.42	PIPETTE			
5155	9204	LAB	64.32	REFER			1821.50
5108	9232	LAB	84.50	SLIDES			
5108	9233	LAB	79.50	SLIDES			
5093	9208	LAB	38.00	SPEC			
5232	9202	LAB	18.18	SPEC COL			
5143	9200	LAB	28.35	SPEC COL			
5246	9205	LAB	24.60	SPEC COL			
5148	9204	LAB	80.00	SPEC COL			
5246	9204	LAB	23.25	SPEC COL			
5191	9234	LAB	19.92	SPEC COL			
5246	9203	LAB	241.80	SPEC COL			
5210	9200	LAB	88.20	SPEC COL			
5242	9202	LAB	125.10	SPEC COL			
5217	9201	LAB	67.00	SPEC COL			
5242	9201	LAB	500.00	SPEC COL			
5253	9202	LAB	30.68	SPEC COL			
5217	9211	LAB	1.32	SPEC COL			
5249	9201	LAB	229.60	SPEC COL			
5218	9200	LAB	39.07	SPEC COL			
5128	9232	LAB	19.92	SPEC COL			
5169	9200	LAB	30.68	SPEC COL			
5128	9233	LAB	3.10	SPEC COL			
5224	9200	LAB	1.32	SPEC COL			
5133	9216	LAB	39.07	SPEC COL			
5224	9201	LAB	1.74	SPEC COL			
5246	9206	LAB	30.68	SPEC COL			
5224	9204	LAB	22.02	SPEC COL			
5203	9230	LAB	0.87	SPEC COL			
5155	9201	LAB	64.63	SPEC COL			
5217	9203	LAB	53.50	SPEC COL			
5151	9229	LAB	96.65	SPEC COL			
5121	9228	LAB	521.00	SPEC COL			
5150	9224	LAB	100.00	SPEC COL			
5133	9215	LAB	30.68	SPEC COL			
5114	9226	LAB	206.40	SPEC COL			
5114	9227	LAB	206.40	SPEC COL			
5240	9230	LAB	111.15	SPEC COL			
5252	9202	LAB	96.65	SPEC COL			
5238	9207	LAB	30.68	SPEC COL			
5246	9207	LAB	39.07	SPEC COL			
5269	9203	LAB	138.40	SPEC COL			
5177	9264	LAB	6.20	SPEC COL			
5238	9204	LAB	53.50	SPEC COL			
5112	9200	LAB	55.55	SPEC COLL			
5220	9213	LAB	1.32	SPEC COLL			
5142	9239	LAB	24.98	SPEC COLL			3547.25
5140	9200	LAB	22.92	TAPE			22.92
5269	9202	LAB	42.72	TUBES			

LOCAL PURCHASE ITEMS

DATE	DOCUMENT	SECTION	PRICE	TEST	TEST	TEST	TOTAL
5177	9266	LAB	69.52	TUBES			
5140	9205	LAB	86.90	TUBES			
5260	9201	LAB	69.52	TUBES			
5213	9213	LAB	86.90	TUBES			
5268	9228	LAB	46.50	TUBES			
5179	9304	LAB	46.50	TUBES			448.56
5099	9205	LAB	25.85	URINE	COLL		
5101	9209	LAB	30.68	URINE			
5142	9243	LAB	607.80	URINE			
5114	9233	LAB	61.50	URINE			
5175	9202	LAB	15.25	URINE			
5114	9232	LAB	18.90	URINE			
5135	9225	LAB	14.79	URINE			
5140	9202	LAB	9.86	URINE			
5114	9229	LAB	975.00	URINE			
5114	9230	LAB	24.00	URINE			
5148	9200	LAB	607.80	URINE			
5114	9231	LAB	169.50	URINE			2560.93
5098	9201	LAB	260.00	WATER			
5098	9200	LAB	3125.00	WATER			3385.00
5227	9235	MICR	8.15				
5178	9202	MICRO	222.12	GM POS			
5157	9200	MICRO	140.00	N MENING			
5178	9203	MICRO	6.62	PEPTIDASE			
5156	9237	MICRO	140.00	S PNEUMO			

DATE	DOCUMENT	ITEM no.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5108	21	258	4	8.51	34.04	BB		
5100	20	258	4	8.51	34.04	BB		
5240	33	1334	2	93.67	187.34	BB		
5100	8	3018	1	93.40	93.40	BB		
5240	34	3020	2	48.79	97.58	BB		
5240	44	258	6	8.51	51.06	BB		
5100	7	3020	1	48.79	48.79	BB		
5108	9	2563	2	756.30	1512.60	BB		
5100	6	1334	1	93.67	93.67	BB		
5108	2	2564	25	7.00	175.00	BB		
5254	20	258	6	8.51	51.06	BB		
5240	35	3018	2	93.40	186.80	BB		
5156	20	258	6	8.51	51.06	BB		
5100	1	2549	1	122.10	122.10	BB		
5191	20	258	8	8.51	68.08	BB		
5240	32	2564	25	7.00	175.00	BB		
5164	5	2564	25	7.00	175.00	BB		
5198	11	258	6	8.51	51.06	BB		
5240	31	2549	2	122.10	244.20	BB		
								3451.88

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5108	26	13	10	8.69	86.90	BB/CHEM	ALL	
5171	15	13	5	8.69	43.45	BB/CHEM	ALL	
5121	17	13	8	8.69	69.52	BB/CHEM	ALL	
5156	24	13	8	8.69	69.52	BB/CHEM	ALL	
5164	32	13	8	8.69	69.52	BB/CHEM	ALL	
5198	15	13	8	8.69	69.52	BB/CHEM	ALL	
5268	14	13	10	8.69	86.90	BB/CHEM	ALL	
5182	9	13	6	8.69	52.14	BB/CHEM	ALL	
5094	22	13	4	8.69	34.76	BB/CHEM	ALL	
5240	50	13	8	8.69	69.52	BB/CHEM	ALL	
5205	12	13	6	8.69	52.14	BB/CHEM	ALL	
5233	16	13	10	8.69	86.90	BB/CHEM	ALL	790.79

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5164	23	369	2	41.70	83.40	CHEM	HNO3	
5156	11	2630	3	13.74	41.22	CHEM	HCL	
5205	6	2630	2	13.74	27.48	CHEM	HCL	
5121	18	7690	1	23.25	23.25	CHEM	ALL	
5212	11	7690	1	23.25	23.25	CHEM	ALL	
5149	15	7690	1	23.25	23.25	CHEM	ALL	
5219	25	7690	2	23.25	46.50	CHEM	ALL	
5128	23	7690	1	23.25	23.25	CHEM	ALL	
5135	21	7690	2	23.25	46.50	CHEM	ALL	
5100	24	7690	1	23.25	23.25	CHEM	ALL	
5198	16	7690	1	23.25	23.25	CHEM	ALL	
5142	30	7690	2	23.25	46.50	CHEM	ALL	
5268	15	7690	1	23.25	23.25	CHEM	ALL	
5226	25	7690	2	23.25	46.50	CHEM	ALL	
5094	23	7690	1	23.25	23.25	CHEM	ALL	
5114	17	7690	1	23.25	23.25	CHEM	ALL	
5254	25	7690	2	23.25	46.50	CHEM	ALL	
5164	33	7690	1	23.25	23.25	CHEM	ALL	617.10

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	DATE
5191	8	4453	4	17.95	71.80	CHEM	GTT	
5094	0	4453	4	17.95	71.80	CHEM	GTT	
5254	15	4453	3	17.95	53.85	CHEM	GTT	
5261	8	4453	3	17.95	53.85	CHEM	GTT	
5171	2	4453	4	17.95	71.80	CHEM	GTT	
5212	4	4453	4	17.95	71.80	CHEM	GTT	
5142	1	4453	4	17.95	71.80	CHEM	GTT	
5177	26	4453	4	17.95	71.80	CHEM	GTT	
5198	6	4453	4	17.95	71.80	CHEM	GTT	
5198	20	1534	10	7.17	71.70	CHEM	GTT	
5205	5	4453	4	17.95	71.80	CHEM	GTT	
5240	38	4453	3	17.95	53.85	CHEM	GTT	
5219	9	4453	4	17.95	71.80	CHEM	GTT	
5149	0	4453	4	17.95	71.80	CHEM	GTT	
5226	10	4453	4	17.95	71.80	CHEM	GTT	
5247	10	4453	3	17.95	53.85	CHEM	GTT	
5164	2	4453	4	17.95	71.80	CHEM	GTT	
5121	0	4453	3	17.95	53.85	CHEM	GTT	
5128	0	4453	4	17.95	71.80	CHEM	GTT	
5156	2	4453	4	17.95	71.80	CHEM	GTT	
5108	13	3467	2	17.17	34.34	CHEM	GTT	
5268	4	4453	6	17.95	107.70	CHEM	GTT	
5226	9	3467	1	17.17	17.17	CHEM	GTT	
5182	0	4453	3	17.95	53.85	CHEM	GTT	
5100	0	4453	4	17.95	71.80	CHEM	GTT	
5233	8	4453	4	17.95	71.80	CHEM	GTT	
5164	18	3467	1	17.17	17.17	CHEM	GTT	

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST
5226	15	90	2	10.92	21.84	CHEM	LITHIUM

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM no.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5135	11	6981	1	8.35	8.35	CHEM	SMA	
5114	0	4454	1	10.15	10.15	CHEM	SMA	
5191	16	2010	6	5.50	33.00	CHEM	SMA	
5164	3	4454	1	10.15	10.15	CHEM	SMA	
5219	3	225	2	6.69	13.38	CHEM	SMA	
5177	27	4454	2	10.15	20.30	CHEM	SMA	
5191	14	114	1	104.50	104.50	CHEM	SMA	
5219	0	4454	2	10.15	20.30	CHEM	SMA	
5219	6	112	2	8.10	16.20	CHEM	SMA	
5191	0	4454	2	10.15	20.30	CHEM	SMA	
5128	24	94	4	63.18	252.72	CHEM	SMA	
5142	2	4454	1	10.15	10.15	CHEM	SMA	
5094	9	93	2	195.00	390.00	CHEM	SMA	
5121	19	280	1	8.13	8.13	CHEM	SMA	
5156	9	93	2	195.00	390.00	CHEM	SMA	
5108	0	299	6	14.70	88.20	CHEM	SMA	
5177	41	93	2	195.00	390.00	CHEM	SMA	
5247	0	299	3	14.70	44.10	CHEM	SMA	
5142	20	92	2	196.65	393.30	CHEM	SMA	
5212	0	299	5	14.70	73.50	CHEM	SMA	
5094	12	92	1	196.65	196.65	CHEM	SMA	
5177	46	1302	1	230.40	230.40	CHEM	SMA	
5219	19	8192	2	8.25	16.50	CHEM	SMA	
5164	7	1305	1	17.69	17.69	CHEM	SMA	
5219	27	7729	2	8.20	16.40	CHEM	SMA	
5177	35	1305	1	17.69	17.69	CHEM	SMA	
5226	18	91	2	45.60	91.20	CHEM	SMA	
5135	10	1306	1	10.46	10.46	CHEM	SMA	
5164	14	1304	1	12.81	12.81	CHEM	SMA	
5142	22	1302	1	230.40	230.40	CHEM	SMA	
5177	38	1304	1	12.81	12.81	CHEM	SMA	
5156	19	384	1	4.98	4.98	CHEM	SMA	
5108	7	1305	1	17.69	17.69	CHEM	SMA	
5219	18	384	2	4.98	9.96	CHEM	SMA	
5094	4	1305	1	17.69	17.69	CHEM	SMA	
5177	30	385	1	12.07	12.07	CHEM	SMA	
5191	1	225	3	6.69	20.07	CHEM	SMA	
5135	2	385	1	12.07	12.07	CHEM	SMA	
5108	27	280	1	8.13	8.13	CHEM	SMA	
5177	49	470	1	38.20	38.20	CHEM	SMA	
5142	10	7149	2	19.05	38.10	CHEM	SMA	
5226	20	470	2	38.20	76.40	CHEM	SMA	
5164	12	7149	2	19.05	38.10	CHEM	SMA	
5094	20	1733	1	130.85	130.85	CHEM	SMA	
5128	7	7149	1	19.05	19.05	CHEM	SMA	
5191	24	1733	2	130.85	261.70	CHEM	SMA	
5108	14	6981	1	8.35	8.35	CHEM	SMA	
5171	7	1182	2	17.00	34.00	CHEM	SMA	
5164	20	6981	1	8.35	8.35	CHEM	SMA	
5240	36	1182	5	17.00	85.00	CHEM	SMA	
5219	12	6981	2	8.35	16.70	CHEM	SMA	
5233	7	1182	5	17.00	85.00	CHEM	SMA	
5177	56	6737	6	13.23	79.38	CHEM	SMA	
5100	9	1299	1	16.03	16.03	CHEM	SMA	

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5191	4	6390	1	25.00	25.00	CHEM	SMA	
5114	2	225	1	6.69	6.69	CHEM	SMA	
5128	12	4465	1	111.43	111.43	CHEM	SMA	
5164	11	1299	1	16.03	16.03	CHEM	SMA	
5128	1	4454	1	10.15	10.15	CHEM	SMA	
5164	22	4317	2	275.77	551.54	CHEM	SMA	
5108	1	4454	1	10.15	10.15	CHEM	SMA	
5128	15	4317	1	275.77	275.77	CHEM	SMA	
5156	4	225	1	6.69	6.69	CHEM	SMA	
5226	16	4317	2	275.77	551.54	CHEM	SMA	
5233	17	94	3	63.18	189.54	CHEM	SMA	
5226	2	4315	2	6.21	12.42	CHEM	SMA	
5142	16	93	2	195.00	390.00	CHEM	SMA	
5177	33	4315	1	6.21	6.21	CHEM	SMA	
5156	12	92	2	196.65	393.30	CHEM	SMA	
5094	5	4309	1	11.15	11.15	CHEM	SMA	
5177	44	92	2	196.65	393.30	CHEM	SMA	
5121	4	4309	1	11.15	11.15	CHEM	SMA	
5226	14	92	3	196.65	589.95	CHEM	SMA	
5108	8	4309	1	11.15	11.15	CHEM	SMA	
5094	7	1304	1	12.81	12.81	CHEM	SMA	
5233	4	4302	2	10.15	20.30	CHEM	SMA	
5121	3	1305	1	17.69	17.69	CHEM	SMA	
5164	10	4301	1	5.65	5.65	CHEM	SMA	
5100	11	238	2	11.36	22.72	CHEM	SMA	
5233	5	4301	2	5.65	11.30	CHEM	SMA	
5191	5	7149	2	19.05	38.10	CHEM	SMA	
5108	25	1733	1	130.85	130.85	CHEM	SMA	
5094	11	6981	1	8.35	8.35	CHEM	SMA	
5219	23	1733	2	130.85	261.70	CHEM	SMA	
5135	4	225	1	6.69	6.69	CHEM	SMA	
5164	30	1733	2	130.85	261.70	CHEM	SMA	
5226	5	6390	2	25.00	50.00	CHEM	SMA	
5219	13	1744	3	59.05	177.15	CHEM	SMA	
5094	1	4454	1	10.15	10.15	CHEM	SMA	
5219	14	1745	3	49.20	147.60	CHEM	SMA	
5128	4	225	1	6.69	6.69	CHEM	SMA	
5100	17	2010	2	5.50	11.00	CHEM	SMA	
5226	27	94	4	63.18	252.72	CHEM	SMA	
5233	6	3741	2	18.10	36.20	CHEM	SMA	
5191	12	92	2	196.65	393.30	CHEM	SMA	
5164	26	1300	1	59.44	59.44	CHEM	SMA	
5191	15	91	1	45.60	45.60	CHEM	SMA	
5191	18	1300	1	59.44	59.44	CHEM	SMA	
5108	5	225	1	6.69	6.69	CHEM	SMA	
5219	20	1301	2	28.09	56.18	CHEM	SMA	
5254	10	7149	2	19.05	38.10	CHEM	SMA	
5100	13	3440	2	3.20	6.40	CHEM	SMA	
5108	22	6979	1	129.90	129.90	CHEM	SMA	
5156	10	3440	3	3.20	9.60	CHEM	SMA	
5233	0	4454	2	10.15	20.30	CHEM	SMA	
5164	19	3440	4	3.20	12.80	CHEM	SMA	
5226	11	93	3	195.00	585.00	CHEM	SMA	
5164	27	1301	1	28.09	28.09	CHEM	SMA	

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5156	7	1304	1	12.81	12.81	CHEM	SMA	
5135	17	1301	1	28.09	28.09	CHEM	SMA	
5177	43	6981	1	8.35	8.35	CHEM	SMA	
5108	18	2010	2	5.50	11.00	CHEM	SMA	
5219	16	114	2	104.50	209.00	CHEM	SMA	
5226	19	2010	6	5.50	33.00	CHEM	SMA	
5094	24	280	1	8.13	8.13	CHEM	SMA	
5177	50	8192	1	8.25	8.25	CHEM	SMA	
5114	14	4968	12	0.96	11.52	CHEM	SMA	
5164	25	2010	4	5.50	22.00	CHEM	SMA	11053.13

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM	no.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5164	0	313	6	185.98	1115.88	CHEM	THEOPHYLL		
5164	1	314	3	12.00	36.00	CHEM	THEOPHYLL		
5142	0	314	6	12.00	72.00	CHEM	THEOPHYLL		
5156	0	313	6	185.98	1115.88	CHEM	THEOPHYLL		
5156	1	314	2	12.00	24.00	CHEM	THEOPHYLL	2363.76	
5142	7	3762	2	15.27	30.54	CHEM	508		
5254	11	3762	2	15.27	30.54	CHEM	508		
5100	5	3762	2	15.27	30.54	CHEM	508		
5114	4	3762	2	15.27	30.54	CHEM	508		
5114	6	889	2	24.63	49.26	CHEM	508		
5100	10	889	2	24.63	49.26	CHEM	508		
5164	8	3762	2	15.27	30.54	CHEM	508		
5128	6	3762	1	15.27	15.27	CHEM	508	266.47	

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5268	9	4540	2	18.18	36.36	SPEC		
5226	22	2700	40	2.08	83.20	SPEC		
5205	10	2700	10	2.08	20.80	SPEC		
5247	4	2994	3	6.75	20.25	SPEC		
5149	3	2994	4	6.75	27.00	SPEC		
5142	6	7022	1	73.38	73.38	SPEC		
5247	6	6155	1	54.53	54.53	SPEC		
5108	10	40	1	39.07	39.07	SPEC		
5198	2	6155	1	54.53	54.53	SPEC		
5254	8	40	1	39.07	39.07	SPEC		
5142	11	6155	1	54.53	54.53	SPEC		
5198	1	40	1	39.07	39.07	SPEC		
5149	7	4609	10	53.00	530.00	SPEC		
5164	9	40	1	39.07	39.07	SPEC		
5247	14	4609	6	53.00	318.00	SPEC		
5128	14	81	4	120.19	480.76	SPEC		
5219	11	4609	4	53.00	212.00	SPEC		
5108	15	81	2	120.19	240.38	SPEC		
5261	11	4540	1	18.18	18.18	SPEC		
5268	7	81	86	120.19	10336.34	SPEC		
5156	15	4540	1	18.18	18.18	SPEC		
5212	7	81	4	120.19	480.76	SPEC		
5198	7	4540	1	18.18	18.18	SPEC		
5142	19	554	4	5.74	22.96	SPEC		
5108	16	4540	1	18.18	18.18	SPEC		
5254	9	9478	1	64.63	64.63	SPEC		
5182	7	3736	20	0.84	16.80	SPEC		
5205	2	9478	1	64.63	64.63	SPEC		
5198	12	2700	20	2.08	41.60	SPEC		
5254	6	8421	1	5.64	5.64	SPEC		
5247	21	2700	20	2.08	41.60	SPEC		
5135	6	8421	1	5.64	5.64	SPEC		
5100	21	2700	20	2.08	41.60	SPEC		
5171	6	8421	1	5.64	5.64	SPEC		
5191	21	2700	20	2.08	41.60	SPEC		
5177	36	7469	4	0.91	3.64	SPEC		
5128	21	2700	20	2.08	41.60	SPEC		
5247	3	7469	6	0.91	5.46	SPEC		
5219	21	2700	20	2.08	41.60	SPEC		
5100	4	7469	6	0.91	5.46	SPEC		
5182	8	2700	40	2.08	83.20	SPEC		
5254	5	7022	1	73.38	73.38	SPEC		
5254	21	2700	20	2.08	41.60	SPEC		
5219	5	7022	1	73.38	73.38	SPEC		
5135	13	2835	2	2.33	4.66	SPEC		
5108	23	2700	40	2.08	83.20	SPEC		
5254	7	2994	3	6.75	20.25	SPEC		
5182	2	40	1	39.07	39.07	SPEC		
5142	28	2700	20	2.08	41.60	SPEC		
5121	5	40	1	39.07	39.07	SPEC		
5121	12	3736	20	0.84	16.80	SPEC		
5268	1	40	1	39.07	39.07	SPEC		
5219	15	3736	20	0.84	16.80	SPEC		
5156	5	40	1	39.07	39.07	SPEC		

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM no.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5205	8	3736	10	0.84	8.40	SPEC		
5182	6	81	4	120.19	480.76	SPEC		
5128	16	3736	20	0.84	16.80	SPEC		
5240	40	81	4	120.19	480.76	SPEC		
5135	15	3736	20	0.84	16.80	SPEC		
5156	14	81	4	120.19	480.76	SPEC		
5094	14	3736	20	0.84	16.80	SPEC		
5226	13	554	4	5.74	22.96	SPEC		
5261	12	3736	20	0.84	16.80	SPEC		
5254	17	3736	20	0.84	16.80	SPEC		
5212	8	3736	20	0.84	16.80	SPEC		
5198	8	3736	20	0.84	16.80	SPEC		
5233	13	2700	20	2.08	41.60	SPEC		
5177	47	4540	1	18.18	18.18	SPEC		
5177	51	2700	20	2.08	41.60	SPEC		
5268	11	2700	60	2.08	124.80	SPEC		
5261	14	2700	20	2.08	41.60	SPEC		
5135	14	4540	1	18.18	18.18	SPEC		
5114	12	2700	20	2.08	41.60	SPEC		
5247	17	4540	1	18.18	18.18	SPEC		
5156	21	2700	20	2.08	41.60	SPEC		
5198	9	4300	8	4.49	35.92	SPEC		
5121	11	2835	4	2.33	9.32	SPEC		
5135	16	4300	16	4.49	71.84	SPEC		
5121	15	2700	40	2.08	83.20	SPEC		
5191	17	4300	16	4.49	71.84	SPEC		
5149	10	3736	20	0.84	16.80	SPEC		
5240	43	4300	8	4.49	35.92	SPEC		
5177	48	3736	20	0.84	16.80	SPEC		
5100	18	4300	8	4.49	35.92	SPEC		
5164	24	3736	20	0.84	16.80	SPEC		
5121	13	4300	8	4.49	35.92	SPEC		
5247	18	3736	20	0.84	16.80	SPEC		
5128	18	4300	16	4.49	71.84	SPEC		
5094	18	2700	20	2.08	41.60	SPEC		
5156	16	4300	8	4.49	35.92	SPEC		
5149	12	2700	20	2.08	41.60	SPEC		
5108	19	4300	8	4.49	35.92	SPEC		
5212	9	2700	20	2.08	41.60	SPEC		
5233	12	4300	8	4.49	35.92	SPEC		
5205	1	2994	2	6.75	13.50	SPEC		
5114	10	4300	8	4.49	35.92	SPEC		
5240	41	3736	20	0.84	16.80	SPEC		
5094	16	4300	12	4.49	53.88	SPEC		
5240	45	2700	20	2.08	41.60	SPEC		
5142	25	4300	16	4.49	71.84	SPEC		
5164	28	2700	20	2.08	41.60	SPEC		
5268	10	3736	60	0.84	50.40	SPEC		
5100	16	3736	20	0.84	16.80	SPEC		
5108	17	3736	20	0.84	16.80	SPEC		
5135	18	2700	20	2.08	41.60	SPEC		
5142	23	3736	20	0.84	16.80	SPEC		
5114	5	2994	4	6.75	27.00	SPEC		
5226	17	3736	20	0.84	16.80	SPEC		

1750-47

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5268	18	1137	20	5.35	107.00	SPEC	CH/IMMUNO	
5142	31	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5182	11	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5135	23	1137	20	5.35	107.00	SPEC	CH/IMMUNO	
5254	28	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5121	22	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5212	14	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5164	36	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5247	24	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5156	27	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5156	25	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5142	33	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5100	25	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5177	55	1137	20	5.35	107.00	SPEC	CH/IMMUNO	
5094	25	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5191	25	1137	20	5.35	107.00	SPEC	CH/IMMUNO	
5254	26	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5240	51	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5226	28	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5261	19	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5261	17	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5108	29	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5100	27	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5128	26	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5212	12	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5226	31	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5198	17	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5198	19	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5149	16	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5114	20	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5135	22	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5247	26	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5268	16	1143	20	6.70	134.00	SPEC	CH/IMMUNO	
5149	18	1137	10	5.35	53.50	SPEC	CH/IMMUNO	
5114	18	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5164	34	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5121	20	1143	10	6.70	67.00	SPEC	CH/IMMUNO	
5094	26	1137	10	5.35	53.50	SPEC	CH/IMMUNO	2530.00

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM no.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5219	24	1203	5	5.99	29.95	SPEC	GTT	
5114	16	1203	6	5.99	35.94	SPEC	GTT	
5240	48	1203	12	5.99	71.88	SPEC	GTT	137.77

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM no.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5268	8	15	1	22.03	22.03	SUPPLY		
5108	4	1372	4	3.82	15.28	SUPPLY		
5100	2	1473	1	14.59	14.59	SUPPLY		
5233	1	1372	5	3.82	19.10	SUPPLY		
5149	9	15	1	22.03	22.03	SUPPLY		
5177	32	1372	4	3.82	15.28	SUPPLY		
5100	14	2693	5	13.24	66.20	SUPPLY		
5094	2	1372	3	3.82	11.46	SUPPLY		
5142	18	2693	5	13.24	66.20	SUPPLY		
5128	10	746	1	53.58	53.58	SUPPLY		
5261	9	2693	5	13.24	66.20	SUPPLY		
5094	10	746	1	53.58	53.58	SUPPLY		
5182	12	2824	1	24.60	24.60	SUPPLY		
5191	9	746	1	53.58	53.58	SUPPLY		
5128	28	2824	1	24.60	24.60	SUPPLY		
5233	9	746	1	53.58	53.58	SUPPLY		
5205	14	2824	1	24.60	24.60	SUPPLY		
5142	26	246	3	8.41	25.23	SUPPLY		
5226	32	2824	1	24.60	24.60	SUPPLY		
5247	19	246	2	8.41	16.82	SUPPLY		
5226	26	3000	6	3.51	21.06	SUPPLY		
5121	14	246	3	8.41	25.23	SUPPLY		
5128	5	8100	6	2.11	12.66	SUPPLY		
5171	13	246	5	8.41	42.05	SUPPLY		
5114	3	8100	6	2.11	12.66	SUPPLY		
5261	13	246	3	8.41	25.23	SUPPLY		
5254	4	8100	10	2.11	21.10	SUPPLY		
5108	20	246	3	8.41	25.23	SUPPLY		
5149	2	8100	6	2.11	12.66	SUPPLY		
5100	15	15	1	22.03	22.03	SUPPLY		
5142	5	8100	10	2.11	21.10	SUPPLY		
5182	1	4780	12	0.82	9.84	SUPPLY		
5135	5	8100	8	2.11	16.88	SUPPLY		
5135	3	4780	12	0.82	9.84	SUPPLY		
5171	5	8100	10	2.11	21.10	SUPPLY		
5171	4	4780	12	0.82	9.84	SUPPLY		
5205	0	8100	6	2.11	12.66	SUPPLY		
5108	3	4780	12	0.82	9.84	SUPPLY		
5233	2	8100	6	2.11	12.66	SUPPLY		
5261	1	4780	12	0.82	9.84	SUPPLY		
5128	11	8480	2	0.27	0.54	SUPPLY		
5247	2	4780	12	0.82	9.84	SUPPLY		
5142	17	8480	3	0.27	0.81	SUPPLY		
5254	0	4780	12	0.82	9.84	SUPPLY		
5191	10	8480	3	0.27	0.81	SUPPLY		
5268	0	4780	24	0.82	19.68	SUPPLY		
5114	21	8493	4	0.69	2.76	SUPPLY		
5177	31	4780	12	0.82	9.84	SUPPLY		
5164	15	9117	2	7.88	15.76	SUPPLY		
5114	1	4780	12	0.82	9.84	SUPPLY		
5254	12	9117	1	7.88	7.88	SUPPLY		
5219	22	2698	40	4.41	176.40	SUPPLY		
5247	7	9117	1	7.88	7.88	SUPPLY		
5108	24	2698	40	4.41	176.40	SUPPLY		

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM no.	QTY	PRICE	TOTAL	SECTION	TES.
5191	2	1473	1	14.59	14.59	SUPPLY	
5142	29	2698	40	4.41	176.40	SUPPLY	
5177	42	2693	5	13.24	66.20	SUPPLY	
5156	22	2698	40	4.41	176.40	SUPPLY	
5171	17	2824	1	24.60	24.60	SUPPLY	
5164	29	2698	40	4.41	176.40	SUPPLY	
5261	20	2824	1	24.60	24.60	SUPPLY	
5128	22	2698	40	4.41	176.40	SUPPLY	
5171	16	3000	3	3.51	10.53	SUPPLY	
5240	46	2698	40	4.41	176.40	SUPPLY	
5191	3	8100	6	2.11	12.66	SUPPLY	
5171	14	2698	40	4.41	176.40	SUPPLY	
5094	3	8100	6	2.11	12.66	SUPPLY	
5177	52	2698	40	4.41	176.40	SUPPLY	
5177	34	8100	12	2.11	25.32	SUPPLY	
5094	19	2698	60	4.41	264.60	SUPPLY	
5261	3	8100	12	2.11	25.32	SUPPLY	
5114	13	2698	40	4.41	176.40	SUPPLY	
5149	6	8480	2	0.27	0.54	SUPPLY	
5254	22	2698	40	4.41	176.40	SUPPLY	
5219	26	8493	4	0.69	2.76	SUPPLY	
5191	22	2698	40	4.41	176.40	SUPPLY	
5177	39	9117	2	7.88	15.76	SUPPLY	
5149	13	2698	40	4.41	176.40	SUPPLY	
5254	1	1372	6	3.82	22.92	SUPPLY	
5121	16	2698	40	4.41	176.40	SUPPLY	
5233	10	2693	5	13.24	39.72	SUPPLY	
5100	22	2698	40	4.41	176.40	SUPPLY	
5108	30	2824	1	24.60	24.60	SUPPLY	
5261	15	2698	20	4.41	88.20	SUPPLY	
5108	6	8100	6	2.11	12.66	SUPPLY	
5198	13	2698	40	4.41	176.40	SUPPLY	
5219	4	8100	6	2.11	12.66	SUPPLY	
5233	14	2698	40	4.41	176.40	SUPPLY	
5247	11	8480	3	0.27	0.81	SUPPLY	
5135	19	2698	40	4.41	176.40	SUPPLY	
5108	12	9117	2	7.88	15.76	SUPPLY	
5212	10	2698	40	4.41	176.40	SUPPLY	
5149	19	2824	1	24.60	24.60	SUPPLY	
5226	23	2698	40	4.41	176.40	SUPPLY	
5226	3	8100	6	2.11	12.66	SUPPLY	
5205	11	2698	40	4.41	176.40	SUPPLY	
5191	26	8493	4	0.69	2.76	SUPPLY	
5247	22	2698	40	4.41	176.40	SUPPLY	
5100	3	8100	6	2.11	12.66	SUPPLY	
5247	12	2693	5	13.24	66.20	SUPPLY	
5164	6	8100	4	2.11	8.44	SUPPLY	
5268	12	2698	40	4.41	176.40	SUPPLY	

CUSTOMER REORDER LIST PURCHASES

DATE	DOCUMENT	ITEM No.	QTY	PRICE	TOTAL	SECTION	TEST	TOTAL
5240	49	5540	40	20.26	810.40	URINE		
5142	9	1345	20	1.29	25.80	URINE		
5261	16	5540	35	20.26	709.10	URINE		
5121	6	1345	10	1.29	12.90	URINE		
5233	15	5540	40	20.26	810.40	URINE		
5142	34	220	3	3.06	9.18	URINE		
5198	10	3893	50	1.59	79.50	URINE		
5100	28	220	4	3.06	12.24	URINE		
5149	11	3893	50	1.59	79.50	URINE		
5233	18	220	6	3.06	18.36	URINE		
5268	13	2105	10	0.22	2.20	URINE		
5128	27	220	6	3.06	18.36	URINE		
5233	3	1345	24	1.29	30.96	URINE		
5121	23	220	10	3.06	30.60	URINE		
5247	23	5540	40	20.26	810.40	URINE		
5156	28	220	5	3.06	15.30	URINE		
5128	20	3893	50	1.59	79.50	URINE		
5164	37	220	5	3.06	15.30	URINE		
5156	18	3893	50	1.59	79.50	URINE		
5247	5	1345	12	1.29	15.48	URINE		
5191	23	6010	1	14.16	14.16	URINE	BILI	
5254	23	6010	4	14.16	56.64	URINE	BILI	
5198	3	7472	4	7.67	30.68	URINE/MICRO		
5182	3	7472	3	7.67	23.01	URINE/MICRO		
5226	7	7472	4	7.67	30.68	URINE/MICRO		
5212	2	7472	4	7.67	30.68	URINE/MICRO		
5149	4	7472	4	7.67	30.68	URINE/MICRO		
5121	7	7472	3	7.67	23.01	URINE/MICRO		
5219	7	7472	4	7.67	30.68	URINE/MICRO		
5205	3	7472	4	7.67	30.68	URINE/MICRO		
5261	5	7472	4	7.67	30.68	URINE/MICRO		
5177	37	7472	4	7.67	30.68	URINE/MICRO		
5171	8	7472	2	7.67	15.34	URINE/MICRO		
5135	7	7472	2	7.67	15.34	URINE/MICRO		
5156	6	7472	4	7.67	30.68	URINE/MICRO		
5114	7	7472	4	7.67	30.68	URINE/MICRO		
5142	12	7472	4	7.67	30.68	URINE/MICRO		
5164	13	7472	4	7.67	30.68	URINE/MICRO		
5128	8	7472	3	7.67	23.01	URINE/MICRO		
5108	11	7472	2	7.67	15.34	URINE/MICRO		
5191	6	7472	4	7.67	30.68	URINE/MICRO		
5268	2	7472	10	7.67	76.70	URINE/MICRO		4328.27

CUSTOMER	REDORDER	LISTS	WORKLOAD	ADJUSTED	CLINICAL	PERCENT	TOTAL	BB/CHEM	SPEC COL SUPPLY	CH/THURSDAY/ALL	GTI	SPEC/GTI LITHIUM	SHA	THEOPHYLL	508
BLOOD BANK	62845.59	0.0662	0.0710	1827.82	186.33	1242.93	398.56								
CHEM	203876.49	0.2146	0.2304	24285.05	604.46	4032.17	1292.97	2175.37	617.10	1719.98	137.77	21.84	11053.13	2363.76	266.49
HEMAT	168531.30	0.1774	0.1904	4401.95	3333.13	1063.82									
~ISTO	64839.00	0.0683		411.21	0.00	411.21									
IMMUNO	33235.95	0.0350	0.0376	1222.73	657.32	210.78	354.63								
HL-30	225560.73	0.2375	0.2549	5891.53	4461.03	1430.49									
SPEC COLL	115833.29	0.1219	0.1309	3025.50	2290.89	734.61									
URINE	75162.17	0.0791	0.0849	1963.20	1486.52	476.67									
=====															
	949884.52	1.0000	1.0000												

CUSTOMER	REORDER	LIST	TEST	WORKLOAD	TOTAL	88/CHEM	CH/IMMUNO	CHEM/ALL	GTT	SPEC/GIT	LITHIUM	SHA	THEOPHYLL	508
						604.46	2175.37	617.10	1749.98	137.77	21.84	11053.13	2383.76	266.49
			1 ACETONE	671.00	11.88	2.11	7.61	2.16						
			2 ALBUMIN/ACA	28813.00	510.14	90.78	326.69	92.67						
			3 FLUID SCAN	6.00	0.11	0.02	0.07	0.02						
			4 SALT/RUBIN		0.00	0.00	0.00	0.00						
			5 CARBON MONOXIDE	82.00	1.45	0.26	0.93	0.26						
			6 SHA 18	9066.00	11213.65	28.56	102.79	29.16				11053.13		
			7 CHLORIDE	127.00	2.25	0.40	1.44	0.41						
			8 CHLORIDE/TECH DUAL	287.00	5.08	0.90	3.25	0.92						
			9 CA ISOENZ/ELECTRO	574.00	10.16	1.81	6.51	1.85						
			10 GENTAMICIN/TOX	3786.00	67.03	11.93	42.93	12.18						
			11 G-6-PD	16.00	0.28	0.05	0.18	0.05						
			12 GLUCOSE/ASTRA	128238.00	2536.97	404.02	1454.00	412.46						266.49
			13 GLYCEROL/DELOBIN	5137.00	90.95	16.18	58.24	16.52						
			14 HEMATOCRIT	4491.00	79.51	14.15	50.92	14.44						
			15 HEMOGLOBIN, FETAL	126.00	2.23	0.40	1.43	0.41						
			16 HEMOGLOBIN, FLASKA	354.00	6.27	1.12	4.01	1.14						
			17 HEMOGLOBIN, FEES	681.00	12.06	2.15	7.72	2.19						
			18 LD ISOENZ/ELECTRO	425.00	7.52	1.34	4.82	1.37						
			19 L/S RATIO	12.00	0.21	0.04	0.14	0.04						
			20 LITHIUM/FLAME	232.00	25.95	0.73	2.63	0.75			21.84			
			21 MULT-ION ANALYSIS	270.00	4.78	0.85	3.06	0.87						
			22 MYOGLOBIN, URINE	10.00	0.18	0.03	0.11	0.03						
			23 OSMOLARITY	48.00	0.85	0.15	0.54	0.15						
			24 pH	458.00	8.11	1.44	5.19	1.47						
			25 PHENOBARBITAL/ENIT	4294.00	76.03	13.53	48.69	13.81						
			26 PORPHOBILINOGEN/QUAL	684.00	12.11	2.15	7.76	2.20						
			27 PORPHYRINS/QUAL	0.00	0.00	0.00	0.00	0.00						
			28 PROTEIN ELECTRO	120.00	2.12	0.38	1.36	0.39						
			29 PROTEIN/REFRACTOMETE	0.00	0.00	0.00	0.00	0.00						
			30 URINALYSIS/NO MICROS	2853.00	50.51	8.99	32.35	9.18						
					=====									
					191861.00		14738.39							

EQUIPMENT	MMCN	SECTION	PRICE	AN CAPITAL
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTUR-				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
STOOL, LAB, POSTURE				0.00
BLOCK, THERMAL	B1928			0.00
BLOCK, THERMAL	B1929			0.00

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MMCN	SECTION	PRICE	AM CAPITAL
TYPEWRITER, IBM SEL	B1983		1081.72	108.17
IMPRINTER, ELEC	B1997		337.70	33.77
IMPRINTER, ELEC	B1998			0.00
IMPRINTER, ELEC	B1999			0.00
IMPRINTER, ELEC	B2000			0.00
IMPRINTER, ELEC	B2001			0.00
TYPEWRITER, IBM, 15IN	B2802		670.56	67.06
	B2803			0.00
WORKSTATION DESK W/OH	B2893		1277.94	127.79
WORKSTATION DESK W/OH	B2896		1277.94	127.79
BLOCK, THERMAL	09731			0.00
BLOCK, THERMAL	09732			0.00
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
CHAIR, W/ARMS, SWIVEL	X0383		202.60	20.26
STORAGE SHELVING	X0753		107.96	10.80
STORAGE SHELVING	X0753		107.96	10.80
STORAGE SHELVING	X0753		107.96	10.80
STORAGE SHELVING	X0753		107.96	10.80
STORAGE SHELVING	X0753		107.96	10.80
STORAGE SHELVING	X0753		107.96	10.80
SHELVING, 3 LTR	X0814		143.81	14.38
CHAIR, WORKSTATION	X0856		165.41	16.54
CHAIR, WORKSTATION	X0856		165.41	16.54
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
FILE, 5 DRW,	X0864		359.32	35.93
BOOKCASE, 3 SHELVES	X0872		91.10	9.11

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MMCN	SECTION	PRICE	AN CAPITAL
BOOKCASE, 3 SHELVES	X0872		91.10	9.11
BOOKCASE, 3 SHELVES	X0872		91.10	9.11
DESK, DBL PED, LKBLE	X0911		742.25	74.23
DESK, DBL PED, LKBLE	X0911		742.25	74.23
DESK, DBL PED, LKBLE	X0911		742.25	74.23
DESK, DOUBLE PED, LKBL	X0912		582.63	58.26
DESK, DOUBLE PED, LKBL	X0912		582.63	58.26
DESK, DOUBLE PED, LKBL	X0912		582.63	58.26
DESK, SECY, LT	X0913		673.37	67.34
DESK, SECY, LT	X0913		673.37	67.34
DESK, SECY, LT	X0913		673.37	67.34
DESK, SECY, LT	X0913		673.37	67.34
DESK, SECY, LT	X0913		673.37	67.34
CHAIR, OFC, ROTARY	X1115		108.97	10.90
IMPRINTER, ELEC	*****			0.00
FILE, 8 DRW	X0869		355.30	35.53
				=====
admin/supply				2229.82

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MCMN	SECTION	PRICE	AN CAPITAL
STAND, OFC MACH, COLORX1082			85.60	8.56
	B0477	ADMIN	400.00	40.00
TYPEWRITER, SCM	B0739	ADMIN	517.11	51.71
ANSWERING MACH	B1029	ADMIN	701.21	70.12
BREATHING APPARAT	B1915	ADMIN	633.20	63.32
PROJECTOR, CAROUSEL	B1971	ADMIN	142.53	14.25
REFER, 13.5 CU, WHLPL	B2449	ADMIN	319.76	31.98
REFER, 4 CU	B2709	ADMIN	332.21	33.22
COPY MACHINE	C0137	ADMIN	3648.00	364.80
TYPEWRITER, XEROX	C1274	ADMIN	2145.00	214.50
PRINTER, EPSON	C1706	ADMIN	229.00	22.90
DISPLAY, CRT, APPLE	C1707	ADMIN	229.00	22.90
DISK DRIVE, DUAL	C1708	ADMIN	729.00	72.90
TERMINAL, CPU, KEYBOARC	C1709	ADMIN	895.00	89.50
TERMINAL, CPU, KEYBOARC	C1709	ADMIN	895.00	89.50
DISK DRIVE, DUAL	C2020	ADMIN	729.00	72.90
DISPLAY, CRT, APPLE	C2021	ADMIN	229.00	22.90
PRINTER, EPSON	C2023	ADMIN	229.00	22.90
CHAIR, SIDE UPH, EXAM	S0849	ADMIN	131.33	13.13
FILING CABINET, 11 DRWX	X0414	ADMIN	624.00	62.40
CABINET, TRTMT, OAK	X0730	ADMIN	543.34	54.33
LOCKER, WARDROBE	X0744	ADMIN	4278.54	427.85
LOCKER, WARDROBE	X0744	ADMIN	203.74	20.37
TABLE, OAK	X0761	ADMIN	64.25	6.43
CABINET, MED UTIL	X0768	ADMIN	796.57	79.66
CABINET, MED UTIL	X0768	ADMIN	796.57	79.66
CHALKBOARD	X0775	ADMIN	38.18	3.82
CHAIR, STACKING, UPH	X0816	ADMIN	285.80	28.58
CABINET, BEDSIDE, , DRX	X0828	ADMIN	187.65	18.77
CHAIR, WORKSTATION	X0856	ADMIN	165.41	16.54
CABINET, STOR, DBL	X0868	ADMIN	199.78	19.98
BOOKCASE, 3 SHELVES	X0872	ADMIN	91.10	9.11
TABLE, WORK, OAK, X4	X0877	ADMIN	1427.20	142.72
CHAIR, SECY, ROTARY	X0882	ADMIN	126.36	12.64
CHAIR, ARM, UPH, X16	X0894	ADMIN	3095.52	309.55
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
CHAIR, W/ARMS	X0901	ADMIN	142.76	14.28
DESK, DBL PED, LKBLE	X0911	ADMIN	742.25	74.23
CREDENZA, 2 DRW, 1DR	X0966	ADMIN	340.05	34.01
TERMINAL, WORKSTATION	X1029	ADMIN	150.00	15.00

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MMCN	SECTION	PRICE	AN CAPITAL
FAN, CIRC, FLOOR	*****	ADMIN	118.00	11.80
COPIER, SLIDE, POLAROID	*****	ADMIN	442.39	44.24
FAN, CIRC, DESK	*****	ADMIN	29.00	2.90
FAN, CIRC, DESK	*****	ADMIN	29.00	2.90
				=====
				2956.50

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MMCN	SECTION	PRICE	AM CAPITAL
TV, COLOR, 19IN	B0440	SPEC	400.00	40.00
REFER, 13.5 CU, WHLPL	B2457	SPEC	319.76	31.98
CENTRIFUGE, TABLE, SMA	C0876	SPEC	668.80	66.88
STAMP, TIME	C1766	SPEC	284.75	28.48
STAMP, TIME	C1768	SPEC	284.75	28.48
CENTRIF, DAMON	D9736	SPEC	14927.00	1492.70
CHAIR, BL COLL	X0143	SPEC	473.30	47.33
CABINET, SURG INST	X0192	SPEC	664.05	66.41
CABINET, MED UTIL	X0768	SPEC	796.57	79.66
CABINET, MED UTIL	X0768	SPEC	796.57	79.66
CABINET, MED UTIL	X0768	SPEC	796.57	79.66
TABLE, OCC, OAK	X0806	SPEC	97.78	9.78
CHAIR, WORKSTATION	X0856	SPEC	165.41	16.54
CHAIR, SECY, ROTARY	X0882	SPEC	126.36	12.64
CHAIR, SECY, ROTARY	X0882	SPEC	126.36	12.64
CHAIR, SECY, ROTARY	X0882	SPEC	126.36	12.64
TERMINAL, WORKSTATION	X1029	SPEC	150.00	15.00
BED, HOSP	*****	SPEC	1317.45	131.75
STAMP, TIME	*****	SPEC	284.75	28.48
STAMP, TIME	*****	SPEC	284.75	28.48
FAN, CIRC, DESK	*****	SPEC	29.00	2.90
				=====
				2312.03

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MMCN	SECTION	PRICE	AN CAPITAL
REFRACTOMETER, IMM	B1960	SPLY	324.78	32.48
REFRACTOMETER, IMM	B1961	SPLY	324.78	32.48
VIEWER, MICROFISCHE	B1972	SPLY	134.91	13.49
TYPEWRITER, IBM SEL	B1980	SPLY	1081.72	108.17
STERILIZER, STEAM	B2348	SPLY	15353.03	1535.30
STERILIZER, STEAM	B2396	SPLY	15353.03	1535.30
MICROSCOPE, BI, PHASE	C0293	SPLY	3297.30	329.73
MICROSCOPE, FLUOR	C0296	SPLY	4470.33	447.03
CENTRIFUGE, HEMATOCRIT	C0874	SPLY	741.69	74.17
CENTRIFUGE, TABLE, SMAC	C0875	SPLY	668.80	66.88
BALANCE, PRESCRIPTION	C0879	SPLY	293.75	29.38
MICROSCOPE, OPT, STEREO	C0880	SPLY	1272.30	127.23
REFRACTOMETER, IMM	C0881	SPLY	324.78	32.48
REFRACTOMETER, IMM	C0882	SPLY	324.78	32.48
SHAKING MACHINE	C0883	SPLY	202.69	20.27
MICROSCOPE, BINOC W/4	D1994	SPLY	1857.67	185.77
MICROSCOPE, OPTICAL, A0	D2411	SPLY	1669.78	166.98
MICROSCOPE, OPT, BINOC	D4421	SPLY	488.80	48.88
MICROSC, BIN, A0110	D6298	SPLY	2580.76	258.08
MICROSC, BIN, A0110	D6299	SPLY	2580.76	258.08
CENTRIFUGE, HEMATOCRIT	D8454	SPLY	741.69	74.17
VACUUM CLEANER, COMPUTO	D9383	SPLY	126.85	12.69
SAFETY CABINET	X0323	SPLY	480.70	48.07
CABINET, STDR, FLAM	X0522	SPLY	370.96	37.10
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
STORAGE SHELVING	X0753	SPLY	107.96	10.80
REFRACTOMETER, IMM	*****	SPLY	324.78	32.48
REFRACTOMETER, IMM	*****	SPLY	324.78	32.48
INCUBATOR, TEST TUBE	*****	SPLY	450.27	45.03

=====

5757.00

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MMCN	SECTION	PRICE	AN CAPITAL
ANALYZER, CHLORIDE	C9060	STAT	2063.48	206.35
ANALYZER, NA-K, BRIDN	C9093	STAT	5000.00	500.00
				=====
				706.35

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	NRCH	PRICE	AN EXPENSE	MAINTENANCE	PRI TEST SEC TEST
FAN, CIRC, DESK	81914 CHEM	29.00	2.90		0
FAN, CIRC, DESK	81914 CHEM	29.00	2.90		0
IMMUFUGE, 12 PLACE	C2094 CHEM	461.25	46.13	10.00	0
INCUBATOR, STEAM	C9052 CHEM	663.69	66.37	12.00	0
REFER, 4 CU	82699 CHEM	332.21	33.22		0
CENTRIFUGE, BENCH	83172 CHEM	1758.90	175.89		0
BRIDGE, CONDUCTIVITY	*****CHEM	486.62	48.66		0
CENTRIFUGE, BENCH	83175 CHEM	1758.90	175.89		0
STORAGE SHELVING	X0753 CHEM	107.96	10.80		0
CENTRIFUGE, BENCH	83178 CHEM	1758.90	175.89		0
FAN, CIRC, DESK	82243 CHEM	29.00	2.90		0
STAMP, TIME	C0083 CHEM	284.75	28.48		0
REFER, 4 CU	82694 CHEM	332.21	33.22		0
BALANCE, ANAL, ELEC	C0295 CHEM	2175.79	217.58	28.00	0
REFER, 4 CU	82706 CHEM	332.21	33.22		0
GAS CHROMATOGRAPHY SYSC0311	CHEM	4046.65	404.67	47.00	0
IMMUFUGE, 12 PLACE	*****CHEM	461.25	46.13		0
BALANCE, ANALYTICAL	09791 CHEM	3986.84	398.68	19.00	0
STORAGE SHELVING	X0753 CHEM	107.96	10.80		0
REFER, 13.5 CU, WHLPL	82469 CHEM	319.76	31.98		0
CHAIR, WORKSTATION	X0856 CHEM	165.41	16.54		0
TABLE, MARBLE, BAL	X0714 CHEM	674.24	67.42		0
=====					
		20273.50	2027.35	116.00	
=====					
ANALYZER, CHEM, DUPONT	C1699 CHEM	81000.00	8100.00	7898.00	2
ACA, DUPONT	C1698 CHEM	106813.20	10681.32	8900.00	2
IMMUFUGE, 12 PLACE	C1282 CHEM	461.25	46.13	37.00	2
CENTRIFUGE, HENATOCRIT	07064 CHEM	741.69	74.17	60.00	2
STAMP, TIME	*****CHEM	284.75	28.48		2
REFER, 13.5 CU, WHLPL	82447 CHEM	319.76	31.98		2
CENTRIFUGE, BENCH	83179 CHEM	1758.90	175.89		2
CALCULATOR, MONROE	C004754 CHEM	2665.31	266.53	28.00	2
REFER, 13.5 CU, WHLPL	82448 CHEM	319.76	31.98		2
=====					
		194364.62	19436.46	16923.00	
=====					
SPECTROPHOTOMETER, SCAP	C1696 CHEM	8196.75	819.68	24.00	3
RECORDER, XY, HOUSTON	C1697 CHEM	2007.90	200.79	19.00	3
=====					
		10204.65	1020.47	43.00	
=====					
BILIRUBINOMETER	02069 CHEM	2763.00	276.30	33.00	5
=====					
ANALYZER, HEMOGLOBIN	09387 CHEM	9822.12	982.21	32.00	6
=====					
ANALYZER, CH, SMAII	C2041 CHEM	156584.92	15658.49	10100.00	7
=====					
TITRATOR, CLIN	82078 CHEM	540.56	54.06	20.00	8

WORKCENTER CAPITAL EQUIPMENT

EQUIPMENT	MHCN	PRICE	AN EXPENSE	MAINTENANCE	PRI TEST	SEC TEST
FAN, CIRC, DESK	B1914 CHEM	29.00	2.90		0	
ANALYZER, ELECTROLYTE P5253 CHEM		7012.44	701.24		9	
DENSITOMETER, AUTO, HEC0260 CHEM		16744.20	1674.42	69.00	10	
REFER, 4 CU	B2681 CHEM	332.21	33.22		30	
REFER, 4 CU	B2680 CHEM	332.21	32.22		10	
ELECTROPHORESIS, ASSY 09097 CHEM		1648.90	164.89	12.00	10	30
		19057.52	1904.75	81.00		
WATER BATH, ELEC	C0884 CHEM	269.08	26.91	10.00	11	
REFER, 4 CU	B2662 CHEM	332.21	33.22		12	
ANALYZER, ABBOTT	05129 CHEM	106813.20	10681.32	9692.00	12	
REFER, 4 CU	B2660 CHEM	332.21	33.22		12	
IMMUFUGE, 12 PLACE	C1283 CHEM	461.25	46.13	116.00	12	
		107938.87	10793.89	9908.00		
ANALYZER, ELECTROLYTE *****CHEM		67413.84	6741.38		14	
SPECTROPHOTOMETER, PER09735 CHEM		1588.34	158.83	72.00	15	
SPECTROPHOTOMETER, GILC9077 CHEM		4990.00	499.00		15	1
		6578.34	657.83	72.00		
CENTRIFUGE, HEMATOCRIT08455 CHEM		741.69	74.17	29.00	16	
PHOTOMETER, FLAME	C0231 CHEM	11496.00	1149.60	780.00	22	
OSMOMETER	05906 CHEM	3869.58	386.96	642.00	25	
METER, pH, BECKMAN	*****CHEM	600.00	60.00		26	
REFER, 4 CU	B2676 CHEM	332.21	33.22		27	
ANALYZER, DRUG, SYVA	05257 CHEM	19975.00	1997.50	477.00	27	
PIPETTER, BECKMAN	*****CHEM	2361.61	236.16		27	
DILUTER, PIPETTER	B1918 CHEM		0.00		27	
COMPUTER PRINTER, SYV	B1917 CHEM		0.00		27	
SPECTROPH, GILFORD	B1916 CHEM		0.00		27	
		22668.82	2266.88	477.00		
BILIRUBINOMETER	*****CHEM	2665.00	266.50		99	

LOCAL PURCHASE SUPPLIES BY TEST

5 month period TEST	WORKLOAD	TOTAL	GENERAL 2766.47	PIPETTE 592.00	TIPS 104.00	CONTROLS 132.00	CK ISOENZ 684.25	CK/LD/SPE 1374.54	CD 64.00	DUPONT FETAL H8 92514.69	FLAME 119.85	HAIC 1479.00	GLOVES 141.99	GIT 49.8
1 ACETONE	671.00	12.57	9.68	2.07	0.36	0.46								
2 ALBUMIN/ACA	28813.00	93054.49	415.46	88.90	15.62	19.82				92514.69				
3 FLUID SCAN	6.00	0.11	0.09	0.02	.00	.00								
4 BILIRUBIN		0.00	0.00	0.00	0.00	0.00								
5 CARBON MONOXIDE	82.00	65.54	1.18	0.25	0.04	0.06			64.00					
6 SHA 18	9066.00	14431.61	130.72	27.97	4.91	6.24								
7 CHLORIDE	127.00	2.38	1.83	0.39	0.07	0.09								
8 CP-ORIDE/TECH DUAL	287.00	5.38	4.14	0.89	0.16	0.20								
9 CK ISOENZ/ELECTRO	574.00	2399.92	8.28	1.77	0.31	0.39								
10 GENTARICIN/TOX	3786.00	16079.35	54.59	11.88	2.05	2.60								
11 G-6-PD	16.00	0.30	0.23	0.05	0.01	0.01								
12 GLUCOSE/ASTMA	128238.00	2402.51	1849.08	395.69	69.51	88.23	684.25	909.84	705.08					
13 GLYCEROL/HEMOGLOBIN	5137.00	96.24	74.07	15.85	2.78	3.53								
14 HEMATOCRIT	4491.00	84.14	64.76	13.86	2.43	3.09								
15 HEMOGLOBIN, FETAL	126.00	122.21	1.82	0.39	0.07	0.09				119.85				
16 HEMOGLOBIN, PLASMA	354.00	6.63	5.10	1.09	0.19	0.24								
17 HEMOGLOBIN, FECES	681.00	12.76	9.82	2.10	0.37	0.47								
18 LD ISOENZ/ELECTRO	425.00	1203.68	6.13	1.31	0.22	0.29								
19 L/S RATIO	12.00	0.22	0.17	0.04	0.01	0.01								
20 LITHIUM/FLAME	232.00	94.35	3.35	0.72	0.13	0.16								
21 MULTI-TOW ANALYSIS	270.00	5.04	3.89	0.83	0.15	0.19								
22 HTOGLOBIN, URINE	10.00	0.19	0.14	0.03	0.01	0.01								
23 OSMOLARITY	48.00	0.90	0.69	0.15	0.03	0.03								
24 pH	458.00	8.58	6.60	1.41	0.25	0.32								
25 PHENOBARBITAL/ENTIT	4294.00	5073.41	61.92	13.25	2.33	2.95								
26 PORPHOBILINOGEN/UAL	684.00	12.81	9.86	2.11	0.37	0.47								
27 PORPHYRINS/UAL	0.00	0.00	0.00	0.00	0.00	0.00								
28 PROTEIN ELECTRO	120.00	300.05	1.73	0.37	0.07	0.08								
29 PROTEIN/REFRACTOMETE	0.00	0.00	0.00	0.00	0.00	0.00								
30 URINALYSIS/NO MICROS	2853.00	53.45	41.14	8.80	1.55	1.96								
=====														
	191861.00	135438.84												

LOCAL PURCHASE SUPPLIES BY TEST

6 month period TEST	WORLDWIDE	IRON	L/S RATIO	LD ISOENZ	SMA	SPE	SYVA	TDX	THEOPHYLLINE	ILC	TYLENOL	508
1 ACETONE	671.00	540.00	1048.00	994.00	14,61.76	150.40	4992.96	16008.42	7256.42	550.00	1824.16	28815.63
2 ALBUMIN/ACA	28813.00											
3 FLUID SCAN	6.00											
4 BILIRUBIN												
5 CARBON MONOXIDE	82.00											
6 SMA 18	9066.00											
7 CHLORIDE	127.00											
8 CHLORIDE/TECH DUAL	287.00											
9 CK ISOENZ/ELECTRO	574.00											
10 GENTAMYCIN/TOX	3786.00											
11 G-6-PD	16.00											
12 GLUCOSE/ASTRA	128238.00											
13 GLYCONEMOGLOBIN	5137.00											
14 HEMATOOCRIT	4491.00											
15 HEMOGLOBIN, FETAL	126.00											
16 HEMOGLOBIN, PLASMA	354.00											
17 HEMOGLOBIN, FECS	681.00											
18 LD ISOENZ/ELECTRO	425.00											
19 L/S RATIO	12.00											
20 LITHIUM/FLAME	232.00											
21 MULT-ION ANALYSIS	270.00											
22 MYOGLOBIN, URINE	10.00											
23 OSMOLARITY	48.00											
24 pH	458.00											
25 PHENOBARBITAL/ENIT	4294.00											
26 PORPHOBILINOGEN/QUAL	684.00											
27 PORPHYRINS/QUAL	0.00											
28 PROTEIN ELECTRO	120.00											
29 PROTEIN/REFRACTOMETER	0.00											
30 URINALYSIS/NO MICROS	2853.00											
	191861.00											

14461.76

16008.42

4992.96

150.40

ALLOCATION OF LABOR COSTS BY TEST

TEST (PATIENT)	ROUTINE		STAT		2ND		3RD		WE		TOTALS
	TOTALS	SALARY	TOTALS	SALARY	TOTALS	SALARY	TOTALS	SALARY	TOTALS	SALARY	
	ROUTINE	39246.78	STAT	12648.00	2ND	10375.44	3RD	10758.00	WE	51036.00	TOTALS
ACETONE	130.0	41.49	1010.0	181.11	3070.0	290.96	1460.0	210.78	1040.0	125.28	849.62
ALBUMIN/ACA	5631.0	1797.15	1743.0	312.54	2016.5	191.12	2189.0	316.03	2827.0	340.55	2957.39
AMIKACIN/HPLC	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
FLUID SCAN	120.0	38.30	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	38.30
ANTI BODY/GUAL	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
CARBON MONOXIDE	195.2	62.30	0.0	0.00	67.2	6.37	0.0	0.00	0.0	0.00	68.67
SMA 18	54396.0	17360.67	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	17360.67
CHLORIDE	456.0	145.53	0.0	0.00	306.0	29.00	0.0	0.00	0.0	0.00	174.54
CHLORIDE/TECH DUAL	36.0	11.49	0.0	0.00	13.6	1.29	30.0	4.33	35.2	4.24	21.35
CK ISOENZ/ELECTRO	6888.0	2198.33	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	2198.33
ERYTHROCYTES	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
GENTAMYCIN/TOX	842.0	268.73	0.0	0.00	333.5	31.61	359.0	51.83	358.5	43.19	395.35
G-6-PD	160.0	51.06	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	51.06
GLUCOSE/ASTRA	5073.3	1619.16	1568.7	281.29	2499.9	236.93	1809.4	261.23	1872.5	225.57	2624.18
GLYCOHEMOGLOBIN	1880.0	600.01	0.0	0.00	0.0	0.00	1820.0	262.76	47670.0	5742.56	6605.33
HEMATOCRIT	381.0	121.60	1224.0	219.48	4773.0	452.37	2997.0	432.68	4098.0	493.67	1719.79
HEMOGLOBIN, FETAL	3906.0	1246.61	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	1246.61
HEMOGLOBIN, PLASMA	5310.0	1694.70	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	1694.70
HEMOGLOBIN, FECES	5652.0	1803.86	0.0	0.00	0.0	0.00	2520.0	363.82	0.0	0.00	2167.67
LD ISOENZ/ELECTRO	5100.0	1627.68	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	1627.68
L/S RATIO	360.0	114.90	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	114.90
LITHIUM/FLAME	1624.0	518.31	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	518.31
MULT-ION ANALYSIS	228.0	72.77	112.0	20.08	276.0	26.16	252.0	36.38	212.0	25.34	180.73
MYOGLOBIN, URINE	110.0	35.11	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	35.11
OSMOLARITY	150.0	47.87	0.0	0.00	170.0	16.11	40.0	5.77	120.0	14.46	24.22
pH	3206.0	1023.21	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	1023.21
PHENOBARBITAL/EMIT	12057.0	3848.03	0.0	0.00	270.0	25.59	300.0	43.31	255.0	30.72	3947.65
PORPHOBILINOGEN/GU	5112.0	1631.51	0.0	0.00	1044.0	98.95	0.0	0.00	0.0	0.00	1730.46
PORPHYRINS/GUAL	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
PROTEIN ELECTRO	1440.0	459.58	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	459.58
PROTEIN/REFRACTOME	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
URINALYSIS/NO MICR	2528.0	806.82	3512.0	629.74	2676.0	253.62	1872.0	270.26	824.0	99.26	2059.71
XYLOSE,QUANT	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	=====		=====		=====		=====		=====		
	122971.5		9169.7		17515.7		15648.4		59312.2		

CLINICAL PATHOLOGY LABOR

GRADE	MC	FTE	SALARY	NON-PROD PAID	TOTAL PAID	AVG
05	X	0.20	1270.40		1270.40	
06	X	0.03	1529.80		1529.80	
05	X	0.31	1905.60		1905.60	
03	X	0.20	1062.50		1062.50	
03		0.90	4250.00	472.22	4722.22	
G9		1.00	2464.65	0.00	2464.65	
G9		0.95	2270.21	119.48	2389.69	2367.43
G7		0.61	2079.90	1329.77	3409.67	
G7		0.88	1753.89	239.17	1993.06	
G7		1.00	1976.08	0.00	1976.08	
G7		0.90	1854.69	206.08	2060.77	
G7		1.01	1753.89	-17.37	1736.52	
G7		1.00	1860.60	0.00	1860.60	1879.84
G6		0.80	1679.72	419.93	2099.65	
G6		1.04	1676.88	-64.50	1612.38	
G6		0.90	1744.88	193.88	1938.76	
G6		1.00	1620.04	0.00	1620.04	
G6		1.00	1626.72	0.00	1626.72	
G6		0.66	1805.43	930.07	2735.50	
G6		0.61	1679.72	1073.92	2753.64	
G6		1.00	1824.91	0.00	1824.91	
G6		1.04	1824.91	-70.19	1754.72	
G6		0.93	1774.16	133.54	1907.70	
G6		0.92	1636.08	144.01	1800.09	
G6		0.90	1844.92	204.99	2049.91	
G6		0.52	393.15	1747.52	3640.67	
G6		0.80	1223.06	305.76	1528.83	
G6		0.71	1817.29	742.27	2559.56	
G6		1.00	1976.00	0.00	1976.00	1729.11
G5		0.96	1328.00	55.33	1383.33	1328.00
G4		0.99	1424.70	14.39	1439.09	
G4		0.97	1383.06	42.78	1425.84	1402.55
E7		0.94	2956.00	188.68	3144.68	
E7		0.73	2956.00	1093.32	4049.32	2956.00
E6		0.95	2497.00	131.42	2628.42	
E6		0.72	2497.00	971.06	3468.06	2497.00
E5		0.75	2108.00	702.67	2810.67	
E5		0.79	2108.00	560.35	2668.35	
E5		0.76	2108.00	665.68	2773.68	
E5		0.52	0.00	0.00	0.00	
E5		0.71	2108.00	861.01	2969.01	
E5		0.93	2108.00	38.67	2266.67	
E5		0.94	2108.00	134.55	2242.55	2108.00

CLINICAL PATHOLOGY LABOR

E4	11	0.95	1793.00	94.37	1887.37	
E4	11	0.32	1793.00	3810.13	5603.13	
E4	11	1.00	1793.00	0.00	1793.00	
E4	11	0.86	1793.00	291.88	2084.88	
E4	11	1.00	1793.00	0.00	1793.00	
E4	11	0.86	1793.00	291.88	2084.88	1793.00
	11					
E3	11	0.95	1574.00	82.84	1656.84	1574.00

INDIRECT PERSONNEL WORKCENTERS

BRANCH	GRADE	FTE	EXPENSE
MC	03	0.23	1062.50 pathologists
MC	05	0.19	1270.40
EM	E7	0.93	2926.44 admin
MS	03	0.90	4250.00
MC	06	0.19	1529.80
GS	4.00	0.94	1339.35 clerical
GS	4.00	0.94	1207.59
GS	4.00	0.91	1259.34
GS	4.00	0.88	1262.98
GS	12.00	0.70	3311.68 supervisory
GS	5.00	0.77	1652.29
GS	11.00	0.93	2468.34
			=====
			23540.71
=====			
GS	5.00	0.41	1328.14 specimen
EM	E3	0.95	1424.33 collection
			=====
			2752.47
=====			
GS	6.00	1.04	1975.55 specimen
EM	E3	1.09	1574.00 handling
			=====
			3549.55
			29842.73

INDIRECT APPORTIONMENT TO WORKCENTER

BASOPS

WORKCENTER	ADJUSTED WORKLOAD	PERCENT	CLINICAL PERCENT	LESS BL BK PERCENT	ANAT PATH BASOPS	CLIN PATH BASOPS	BLD BNK BASOPS	ADMIN BASOPS	TOTAL
				11 11	28483.00	225443.50	24752.00	13460.00	
BLOOD BANK	62845.59	0.0662	0.0710	11 11		0.00	24752.00	890.53	890.53
CHEM	203876.49	0.2146	0.2304	0.2480 11 11		55902.01		2888.96	58790.97
HEMAT	168531.30	0.1774	0.1904	0.2050 11 11		46210.52		2388.11	48598.63
HISTO	64839.00	0.0683	0.0000	11 11	28483.00	0.00		918.78	29401.78
IMMUNO	33235.95	0.0350	0.0376	0.0404 11 11		9113.15		470.96	9584.11
MICRO	225560.73	0.2375	0.2549	0.2743 11 11		61847.73		3196.23	65043.96
SPEC COLL	115833.29	0.1219	0.1309	0.1409 11 11		31760.96		1641.37	33402.34
URINE	75162.17	0.0791	0.0849	0.0914 11 11		20609.13		1065.06	21674.19
	949884.52	1.0000	1.0000	1.0000 11 11	28483.00	225443.50	24752.00	13460.00	

INDIRECT APPORTIONMENT TO WORKCENTER					SUPPLY						
					CUSTOMER REORDER		LOCAL PURCHASE				
WORKCENTER ADJUSTED		CLINICAL	LESS BL	8K	SPECIMEN	SUPPLY	SPECIMEN	SUPPLY	ADMIN	TOTALS	
WORKLOAD	PERCENT	PERCENT	PERCENT		COLLECTION		COLLECTION				
					17504.47	6024.12	3541.23	8379.08	619.21		
BLOOD BANK	62845.59	0.0662	0.0710		1242.96	398.56	251.46	554.37	40.97	2488.32	
CHEM	203876.49	0.2146	0.2304	0.2480		4032.28	1292.97	815.75	1798.43	132.90	
HEMAT	168531.30	0.1774	0.1904	0.2050		3333.22	1068.82	674.32	1486.64	109.86	
HISTO	64839.00	0.0683	0.0000			0.00	411.21	0.00	571.95	42.27	
IMMUNO	33235.95	0.0350	0.0376	0.0404		657.34	210.78	132.98	293.18	21.67	
MICRO	225560.73	0.2375	0.2549	0.2743		4461.15	1430.49	902.51	1989.71	147.04	
SPEC COLL	115833.29	0.1219	0.1309	0.1409		2290.96	734.61	463.47	1021.78	75.51	
URINE	75162.17	0.0791	0.0849	0.0914		1486.56	476.67	300.74	663.02	49.00	
	949884.52	1.0000	1.0000	1.0000		17504.47	6024.12	3541.23	8379.08	619.21	

INDIRECT APPORTIONMENT TO WORKCENTER

EQUIPMENT

WORKCENTER	ADJUSTED WORKLOAD	PERCENT	CLINICAL PERCENT	LESS BL 3K PERCENT	ADMIN EQUIP	SPEC COLL EQUIP	SUPPLY EQUIP	TOTAL
					3186.32	2312.03	5757.00	
BLOOD BANK	62845.59	0.0662	0.0710		210.81	164.17	380.89	755.87
CHEM	203876.49	0.2146	0.2304	0.2480	683.89	532.59	1235.64	2452.12
HEMAT	168531.30	0.1774	0.1904	0.2050	565.93	440.26	1021.42	2027.01
HISTO	64839.00	0.0683	0.0000		217.50	0.00	392.97	610.47
IMMUNO	33235.95	0.0350	0.0376	0.0404	111.49	86.82	201.43	399.75
MICRO	225560.73	0.2375	0.2549	0.2743	756.63	589.24	1367.06	2712.93
SPEC COLL	115833.29	0.1219	0.1309	0.1409	388.55	302.59	702.04	1393.18
URINE	75162.17	0.0791	0.0849	0.0914	252.13	196.35	455.54	904.01
	949884.52	1.0000	1.0000	1.0000	3186.32	2312.03	5757.00	

INDIRECT APPORTIONMENT TO WORKCENTER

WORKCENTER	ADJUSTED WORKLOAD	PERCENT	CLINICAL PERCENT	LESS 3L BK PERCENT	ADMIN PERSONNEL	CHEM SUPERVISOR	TOTAL
					11 29842.73	1183.21	
BLOOD BANK	62845.59	0.0662	0.0740		11 2115.87		2115.87
CHEM	203876.49	0.2146	0.2304	0.2480	11 6864.07	1183.21	8047.28
HEMAT	168531.30	0.1774	0.1904	0.2050	11 5674.08		5674.08
HISTO	64839.00	0.0683	0.0000		11 0.00		0.00
IMMUNO	33235.95	0.0350	0.0376	0.0404	11 1118.98		1118.98
MICRO	225560.73	0.2375	0.2549	0.2743	11 7594.13		7594.13
SPEC COLL	115833.29	0.1219	0.1309	0.1409	11 3899.85		3899.85
URINE	75162.17	0.0791	0.0849	0.0914	11 2530.54		2530.54
	949884.52	1.0000	1.0000	1.0000	11 29797.53		

ALLOCATION OF INDIRECT COSTS BY TEST

TEST (PATIENT)	CHEM	%	DEPARTMENT WORKCENTER		SUBTOTAL
	WTD TOTAL		PERSONNEL	PERSONNEL	
			48283.6800	7216.6200	
ACETONE	6710.0	0.0206	995.5273	148.7944	1144.32
ALBUMIN/ACA	58480.7	0.1797	8676.4691	1296.8104	9973.28
AMIKACIN/HPLC	0.0	0.0000	0.0000	0.0000	0.00
FLUID SCAN	120.0	0.0004	17.8038	2.6610	20.46
BILIRUBIN	0.0	0.0000	0.0000	0.0000	0.00
ANTIBODY/QUAL	0.0	0.0000	0.0000	0.0000	0.00
CARBON MONOXIDE	262.4	0.0008	38.9309	5.8187	44.75
SMA 18	58147.6	0.1787	8627.0583	1289.4254	9916.48
CHLORIDE	762.0	0.0023	113.0539	16.8974	129.95
CHLORIDE/TECH DUAL	697.6	0.0021	103.4992	15.4693	118.97
CK ISOENZ/ELECTRO	6888.0	0.0212	1021.9363	152.7416	1174.68
CRYOGLOBULIN	0.0	0.0000	0.0000	0.0000	0.00
GENTAMYCIN/TDX	7064.2	0.0217	1048.0825	156.6495	1204.73
G-6-PD	160.0	0.0005	23.7384	3.5480	27.29
GLUCOSE/ASTRA	60065.5	0.1846	8911.6067	1331.9548	10243.56
GLYCOHEMOGLOBIN	51370.0	0.1578	7621.4962	1139.1311	8760.63
HEMATOCRIT	13473.0	0.0414	1998.9180	298.7641	2297.68
HEMOGLOBIN, FETAL	3906.0	0.0120	579.5126	86.6157	666.13
HEMOGLOBIN, PLASMA	5310.0	0.0163	787.8167	117.7494	905.57
HEMOGLOBIN, FECES	8172.0	0.0251	1212.4366	181.2143	1393.65
LD ISOENZ/ELECTRO	5100.0	0.0157	756.6601	113.0926	869.75
L/S RATIO	360.0	0.0011	53.4113	7.9830	61.39
LITHIUM/FLAME	1624.0	0.0050	240.9443	36.0122	276.96
MULT-ION ANALYSIS	1080.0	0.0033	160.2339	23.9490	184.18
MYOGLOBIN, URINE	110.0	0.0003	16.3201	2.4393	18.76
OSMOLARITY	480.0	0.0015	71.2151	10.6440	81.86
pH	3206.0	0.0099	475.6573	71.0931	546.75
PHENOBARBITAL/EMIT	12882.0	0.0396	1911.2345	285.6587	2196.89
PORP-BILINOGEN/QUAL	6156.0	0.0189	913.3333	136.5095	1049.84
PORPHYRINS/QUAL	0.0	0.0000	0.0000	0.0000	0.00
PROTEIN ELECTRO	1440.0	0.0044	213.6452	31.9320	245.58
PROTEIN/REFRACTOMETER	0.0	0.0000	0.0000	0.0000	0.00
URINALYSIS/NO MICROSC	11412.0	0.0351	1693.1383	253.0614	1946.20
XYLOSE, QUANT	0.0	0.0000	0.0000	0.0000	0.00
	325439.1	1.0000	48283.6800	7216.6200	55500.30

ALLOCATION OF INDIRECT COSTS BY TEST

TEST (PATIENT)	TEST PROCEDURES	%	BASEDPS 58790.97	EQUIPMENT 2402.8000	SUPPLY 8072.3300	SUBTOTAL	GRAND TOTAL
ACETONE	671.0	0.0035	1212.17	49.5416	166.4377	1428.15	2572.47
ALBUMIN/ACA	28813.0	0.1502	10564.61	431.7778	1450.5796	12446.96	22420.24
AMIKACIN/HPLC	0.0	0.0000	0.00	0.0000	0.0000	0.00	0.00
FLUID SCAN	6.0	0.0000	21.68	0.8860	2.9765	25.54	46.01
ANTIBODY/QUAL	0.0	0.0000	0.00	0.0000	0.0000	0.00	0.00
CARBON MONOXIDE	82.0	0.0004	0.00	0.0000	0.0000	0.00	0.00
SMA 18	9066.0	0.0473	47.40	1.9374	6.5087	55.85	100.60
CHLORIDE	127.0	0.0007	10504.44	429.3189	1442.3189	12376.08	22292.56
CHLORIDE/TECH DUAL	287.0	0.0015	137.66	5.6260	18.9010	162.18	292.13
CK ISOENZ/ELECTRO	574.0	0.0030	126.02	5.1506	17.3036	148.48	267.44
CRYOGLOBULIN	0.0	0.0000	1244.33	50.8559	170.8529	1466.03	2640.71
GENTAMYCIN/TDX	3786.0	0.0197	0.00	0.0000	0.0000	0.00	0.00
G-6-PD	16.0	0.0001	1276.16	52.1570	175.2242	1503.54	2708.27
GLUCOSE/ASTRA	128238.0	0.6684	28.90	1.1813	3.9687	34.05	61.34
GLYCOHEMOGLOBIN	5137.0	0.0268	10850.91	443.4792	1489.8912	12784.28	23027.84
HEMATOCRIT	4491.0	0.0234	9280.05	379.2779	1274.2035	10933.54	19694.16
HEMOGLOBIN, FETAL	126.0	0.0007	2433.91	99.4746	334.1901	2867.58	5165.26
HEMOGLOBIN, PLASMA	354.0	0.0018	705.62	28.8390	96.8861	831.35	1497.48
HEMOGLOBIN, FECES	681.0	0.0035	959.26	39.2051	131.7115	1130.17	2035.74
LD ISOENZ/ELECTRO	425.0	0.0022	1476.28	60.3360	202.7018	1739.32	3132.97
L/S RATIO	12.0	0.0001	921.32	37.6546	126.5026	1085.48	1955.23
LITHIUM/FLAME	232.0	0.0012	65.03	2.6580	8.9296	76.62	138.02
MULT-ION ANALYSIS	270.0	0.0014	293.38	11.9904	40.2824	345.65	622.61
MYOGLOBIN, URINE	10.0	0.0001	195.10	7.9739	26.7888	229.87	414.05
OSMOLARITY	48.0	0.0003	19.87	0.8122	2.7285	23.41	42.17
pH	458.0	0.0024	86.71	3.5440	11.9061	102.16	184.02
PHENOBARBITAL/EMIT	4294.0	0.0224	579.17	23.6707	79.5230	682.36	1229.11
PORPHOBILINOGEN/QUAL	684.0	0.0036	2327.15	95.1111	319.5306	2741.79	4938.68
PORPHYRINS/QUAL	0.0	0.0000	1112.09	45.4513	152.6961	1310.24	2360.08
PROTEIN ELECTRO	120.0	0.0006	0.00	0.0000	0.0000	0.00	0.00
PROTEIN/REFRACTOMETER	0.0	0.0000	260.14	10.6319	35.7184	306.49	552.07
URINALYSIS/NO MICROSC	2853.0	0.0149	0.00	0.0000	0.0000	0.00	0.00
XYLOSE, QUANT	0.0	0.0000	2061.59	84.2577	283.0681	2428.92	4375.12
	191861.0		0.00	0.0000	0.0000	0.00	0.00
			58790.9700	2402.8000	8072.3300		

SUMMARY OF COSTS BY TEST

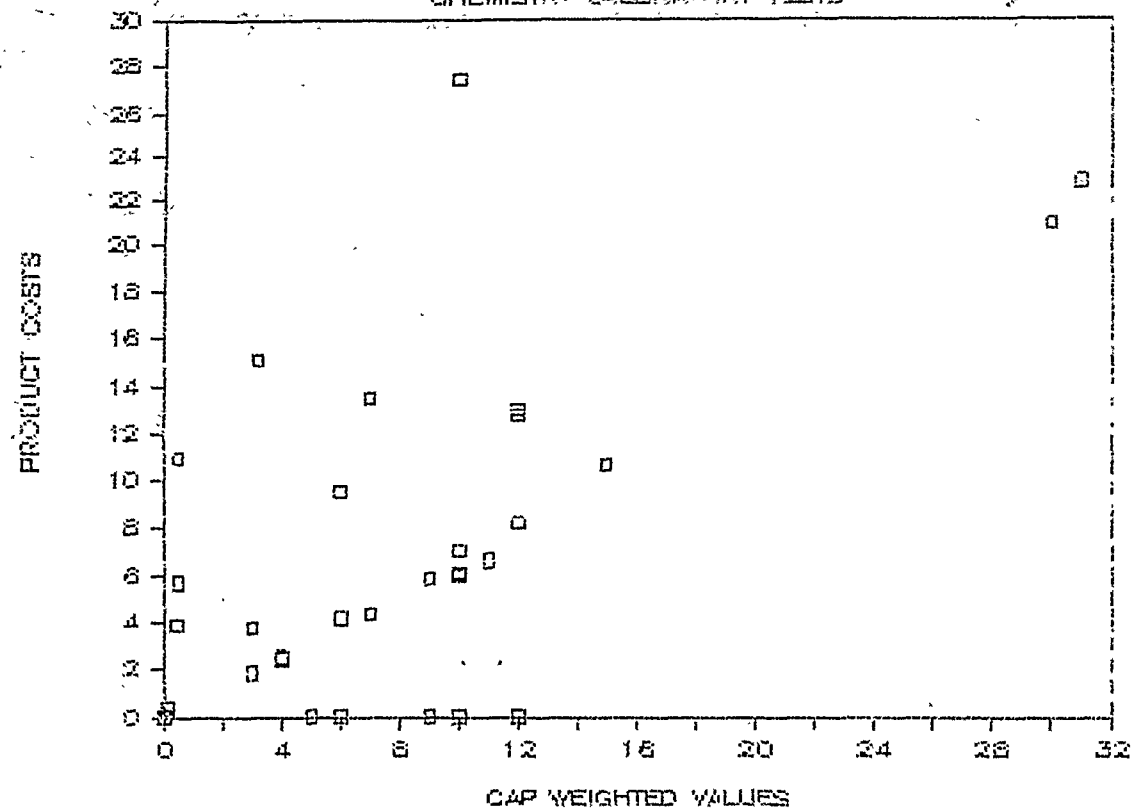
UCA

TEST	TESTS PERFORMED	TOTAL INDIRECT	TOTAL DIRECT	6 MONTH COST	PER TEST COST	WTO VALUE
ACETONE	11 671.00 11	2572.47 11	874.07 11	3446.55 11	5.14	10.0
ALBUMIN/ACA	11 28813.00 11	22420.24 11	114701.76 11	137122.00 11	4.76	0.5
AMIKACIN/HPLC	11 0.00 11	0.00 11	0.0000 11	0.00 11	0.00	0.0
FLUID SCAN	11 6.00 11	46.01 11	570.25 11	616.26 11	102.71	20.0
BYLIRUBIN	11 0.00 11	0.00 11	154.65 11	154.65 11	0.00	
ANTIBODY/QUAL	11 0.00 11	0.00 11	0.0000 11	0.00 11	0.00	5.0
CARBON MONOXIDE	11 82.00 11	100.60 11	642.76 11	743.36 11	9.07	3.2
SMA 18	11 9066.00 11	22292.56 11	56085.17 11	78377.73 11	8.65	6.0
CHLORIDE	11 127.00 11	292.13 11	216.19 11	508.33 11	4.00	6.0
CHLORIDE/TECH DUAL	11 287.00 11	267.44 11	382.43 11	649.87 11	2.26	0.4
CK ISOENZ/ELECTRO	11 574.00 11	2640.71 11	4518.42 11	7159.13 11	12.47	12.0
CRYOGLOBULIN	11 0.00 11	0.00 11	0.0000 11	0.00 11	0.00	9.0
GENTAMYCIN/TOX	11 3786.00 11	2708.27 11	26842.68 11	29550.95 11	7.81	0.5
G-6-PD	11 16.00 11	61.34 11	51.65 11	112.99 11	7.06	10.0
GLUCOSE/ASTRA	11 128238.00 11	23027.84 11	10934.34 11	33962.19 11	0.26	0.1
GLYCOHEMOGLOBIN	11 5137.00 11	19694.16 11	6792.52 11	26486.68 11	5.16	10.0
HEMATOCRIT	11 4491.00 11	5165.26 11	1935.03 11	7100.29 11	1.58	3.0
HENOGLOBIN, FETAL	11 126.00 11	1497.48 11	1371.05 11	2868.53 11	22.77	31.0
HENOGLOBIN, PLASMA	11 354.00 11	2035.74 11	1707.60 11	3743.35 11	10.57	15.0
HENOGLOBIN, FECES	11 681.00 11	3132.97 11	2192.49 11	5325.46 11	7.82	12.0
LD ISOENZ/ELECTRO	11 425.00 11	1955.23 11	2838.89 11	4794.12 11	11.28	12.0
L/S RATIO	11 12.00 11	138.02 11	115.33 11	253.35 11	21.11	30.0
LITHIUM/FLAME	11 232.00 11	622.61 11	1603.40 11	2226.01 11	9.59	7.0
MULT-ION ANALYSIS	11 270.00 11	414.05 11	190.77 11	604.82 11	2.24	4.0
MYOGLOBIN, URINE	11 10.00 11	42.17 11	35.47 11	77.64 11	7.76	11.0
OSMOLARITY	11 48.00 11	184.02 11	600.44 11	784.47 11	16.34	10.0
pH	11 458.00 11	1229.11 11	1069.90 11	2299.01 11	5.02	7.0
PHENOSARBITAL/EMIT	11 4294.00 11	4938.68 11	10469.03 11	15407.71 11	3.59	3.0
PORPHOBILINOGEN/QUAL	11 684.00 11	2360.08 11	1755.38 11	4115.46 11	6.02	9.0
PORPHYRINS/QUAL	11 0.00 11	0.00 11	0.00 11	0.00 11	0.00	10.0
PROTEIN ELECTRO	11 120.00 11	552.07 11	761.76 11	1313.82 11	10.95	12.0
PROTEIN/REFRACTOMETER	11 0.00 11	0.00 11	0.00 11	0.00 11	0.00	6.0
URINALYSIS/NO MICROSC	11 2853.00 11	4375.12 11	2163.68 11	6538.79 11	2.29	4.0
XYLOSE, QUANT	11 0.00 11	0.00 11	0.0000 11	0.00 11	0.00	12.0
		142436.2500	251577.10	308.2845		

AVERAGE = 9.3420

COST VERSUS WEIGHTED VALUE

CHEMISTRY LABORATORY TESTS



BIBLIOGRAPHY

BIBLIOGRAPHY

JOURNAL ARTICLES

Baldwin, Mark F. "CHAMPUS Undergoing Change," Modern Healthcare (June 6, 1986):172.

Becker, Brenda L. "The Impact of DRG's After Year 2: Evaluating the Tactics," Medical Laboratory Observer 17 (1985):38.

Becker, Brenda L. "The Impact of DRG's After Year 2: Consolidating the Changes," Medical Laboratory Observer 17(1985):28.

Bellhouse, Dorothy E. and DeVries, Robert A. "Four Approaches to Cost Consciousness-raising," Trustee 39 (April 1986):20.

Broughton, PMG and Hogan, T.C. "A New Approach to the Costing of Clinical Laboratory Tests," Annals of Clinical Biochemistry 18 (1981):330

Broughton, PMG and Woodford, F.P. "Benefits of Costing in the Clinical Laboratory," Journal of Clinical Pathology 36 (1983):1030.

Cohen, David I., et al. "Does Cost Information Availability Reduce Physician Test Usage?" Medical Care 20 (1982):286

Fetter, Robert B. and Freeman, Jean L. "Diagnosis Related Groups: Product Line Management within Hospitals." Academy of Management Review 11 (1986):42

Finkelstein, Stan N. "An Approach to Studying the Cost Behavior of Changing Utilization of a Hospital Laboratory." Human Pathology 11 (Sept 1980):435

Griffith, John R. "Labor Productivity in Hospitals." Health Matrix 3 (Winter 1985-1986):10.

Jay, Jeffery R. "Furthering Cost-Effective Medical Practice." Hospital and Health Service Administration 30 (July-August 1985):72.

Kelliher, Matthew E. "The New Healthcare Management Information: Consolidated Operational Reporting," Hospital and Health Services Administration 30 (July/August 1985):36.

Klatt, Edward C., et al. "Creatine Kinase in a Biochemical Test Panel: The High Cost of a Seemingly Inexpensive Test," American Journal of Clinical Pathology 77 1982):525.

Krieg, Arthur F., et al. "An Approach to Cost Analysis of Clinical Laboratory Services." American Journal of Clinical Pathology 69 (1978):525.

McSweeney, M. et al. "Cost Accounting Strategies Under Prospective Payment System." Topics in Health Care Financing 11 (1985):28

Muzzillo, M.J. "How to Monitor Lab Costs." Medical Laboratory Observer 8 (Jan 1976):41

Neuhauser, Duncan. "The Hospital as a Matrix Organization." Hospital Administration 17 (1972):8

"Philly Spawns 'Son of DRG's'." Hospitals, 5 May 1986, p. 46

Stillwell, J.A., "Costs of a Clinical Chemistry Laboratory." Journal of Clinical Pathology 34 (1981):589

Vancil, Richard F. "What Kind of Management Control Do You Need?" Harvard Business Review 51 (March-April 1973):75

"Will Planning/MIS Misfit Cripple Us?" Hospitals 60 (April 1986):50

Young, D.W. and Saltzman, R.B. "Prospective Reimbursement and the Hospital Power Equilibrium: A Matrix-based Management Control System." Inquiry 20 (1983):20

BOOKS

Chase R.B. and Aquilano, N.J. Production and Operations Management. Homewood, IL :Irwin, 1977.

College of American Pathologists, Manual for Laboratory Workload Recording Method. Skokie, IL: College of American Pathologists, 1986.

Cooper and Lybrand and Assoc. Ltd., Procedure for Determining Test Costs in Pathology Laboratories. London: Department of Health and Social Security, 1976.

GOVERNMENT DOCUMENTS AND PUBLICATIONS

Defense Medical Systems Support Center, MEPR System User's Manual: EAS Manangement Information Tools, provided by Department of Defense (Health Affairs), (San Antonio, 1986).

Office of the Assistant Secretary of Defense (Health Affairs), Department of Defense Uniform Chart of Accounts for Fixed Military Medical and Dental Treatment Facilities.
DoD 6010.10-M, 1979

California University of San Francisco School of Medicine, The California Relative Value Studies and Costs of Physician Office Visits (1969): Two Studies, (Springfield, VA: US Dept of Commerce, National Technical Information Service, 1976) p.7

Office of the Assistant Secretary of Defense (Health Affairs), Medical Expense and Performance Reporting System for Fixed Military Medical and Dental Treatment Facilities.
DoD 6010.13-M, 1986.

U.S. President. Executive Order 12552. Federal Register 51, no. 40, 28 February 1986, 7011.

UNPUBLISHED REFERENCES

Markelz, S.L. "Economies of Scale in Military Hospital Laboratories" (M.H.A program, U. S. Army-Baylor University Program in Health Care Administration, 1985), p. 20.

York, Jr., William B. Clinical Laboratory Management System, personal communication, 1985.

Truman Esmond, and Gayle Batchelor, "Measuring and Monitoring the Quality and Cost of the Hospital Product," Presentation to the American College of Health Care Executives, Chicago, IL, February 1986.